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ALIGNING CIVIL-MILITARY RELATIONS IN TURKEY: TRANSPERANCY BUILDING IN DEFENSE SECTOR AND THE EU REFORMS

Introduction

The paper aims to examine the changes in the civil-military relations in Turkey by relating it to the transparency building in the defence sector and changes in the policy of accountability. The paper undertakes two tasks: First, to provide background information on the civil-military relation and on the modality of accountability of military to the civilian authority. This is important to understand from what type of the civil-military relations model Turkey has been moving to a new model in the course of constitutional changes and political reforms required to meet the political criteria of the EU. The second task is to understand to what extent Turkey has been able to meet the requirement of the EU laid in Accession Partnership Document and the expectations mentioned in the regular reports since the year of 2000 by analysing the institutional changes taking place as a result of constitutional changes and reform packages. Here the analysis has two dimensions: cultural; and structural/institutional.

The Concordance Model and Its Mind Set

The traditional organisation of the civil-military relations differs from the Huntingtonian model of the separation of civil military relations. Despite their formal separation, military and civilian authorities have forged a partnership based on an imperfect concordance among the military, political elites, and the citizenry.¹⁵⁴ This ruling style is the

¹⁵⁴ For further information on the concordance model and civil-military relations in Turkey, see Nilüfer NARLI (2000). "Civil-Military Relations in Turkey", *Turkish Studies*. Vol.1, No.1 (Spring 2000): 107-127. London: Frank Cass. This article modify's Schiff's concordance models and applies it to the Turkish civil-military relations. For the theory of concordance, see Rebecca L. Schiff. 1995. "Civil-Military

product of Turkey's specific cultural, social, and institutional context, featuring a stratified society and political culture as well as historic conflicts with neighbouring states and the constant fear of losing territorial integrity that is synonymous with national integrity. Moreover, the three major convictions in the political culture, which are internalised in the course of primary and secondary socialisation, enhance the tendency to deny the separation of civilian and military spheres and sustain the military's influence in civilian political decision-making process. They back the constitutional tools, which enabled the military to intervene in the legislative process.¹⁵⁵ These convictions are: Turks have been known as a military-nation throughout history¹⁵⁶; every male Turk is born soldier; and the military does not only protect Turkey against internal and external enemies, but it also ensures secularism and democracy in Turkey. Such conditions significantly influence the military's role in the nation and the citizen's perception of military expenses and transparency building in defence budgeting.

With the far-reaching institutional and constitutional reforms (mentioned below), which separate the civilian and military spheres and increase the parliamentary control of the armed forces, the partnership/concordance model has been going through a transformation. The change is not only in the context of the concordance model. There is also a change in the political culture that sustained the model. The change is twofold: in the mind set of the citizens and in the socialisation and perceptions of the officer corps. The most observable indicator of the change in the

Relations Reconsidered: A Theory of Concordance". *Armed Forces and Society*. Vol. 22 (Fall). No. 1: 7-24.

¹⁵⁵ Prior to the amendment, an example of the constitutional tool was Article 118 of 1982 Constitution. According to the article, Turkey's Council of Ministers must consider, "with priority, the decisions of the National Security Council concerning necessary measures for the protection and independence of the state, the unity and indivisibility of the country, and the peace and security of society" (1982 Constitution, Article 118). The NSC is a constitutional body that had been created by the 1961 Constitution and its status was enhanced by the 1982 Constitution. Article 118 of the 1982 Constitution establishes the NSC as a body evenly divided between five civilians (the president, prime minister, and ministers of defence, internal affairs, and foreign affairs), and five military officials (the chief of the general staff, the commanders of the army, navy, and air force, and the general commander of the gendarmerie). The amendment to Article 118 changed the composition and functions of the NSC, as mentioned in the paper later.

¹⁵⁶ See Ayse Gul Altinay. 2001. *Making Citizens, Making Soldiers: Military Service, Gender and National Identity in Turkey*. PhD Dissertation, Department of Cultural Anthropology in Graduate School of Duke University.

political culture is the instantaneous complains about the lack of transparency, which are communicated in the media (see below) and the increased number of academic work on civil-military relations and military budgeting within the last five years. Secondly, the idea of being a conscientious objector, person who, on the grounds of conscience, resists the authority of the state to compel military service, is pronounced. It is a challenge to the idea that every male Turk is born soldier.¹⁵⁷ Thirdly, a new conviction is evolving: the time has come for regular civilian institutions to assume the responsibility of protecting democracy and secularism rather than calling the military to put domestic affairs in an order.

Manifestations of the change in the mind set of officer corps are not observable directly. However, the changes in the curriculum of secondary and tertiary military education and increased number of officers attending graduate study programs at various universities imply changes in their perception of the role of the military. This change has critical importance for the military to resolve its own paradox: the dilemma of being the pioneer of westernisation and modernisation since the 18th century and the occasional resistance against any change in the organisation of civil-military relations to meet the contemporary standards of the European countries. However, in the year of 2004, the military was more co-operative in executing the reforms re-structuring the civil-military relations.

CULTURE: *New Political Cultural Environment*

Albeit it is incomplete, Turkey has begun making substantial progress on ‘the road to transparency’ in the conduct of its defence affairs as a result of two factors and their interaction: an internal impetus that is the flourishing urge of the citizens for transparency in military budgeting and expenses; and secondly the external impetus, that is the EU harmonisation reforms that intent to increase the civilian control of the armed forces and to enhance transparency of the military expenses.

¹⁵⁷ Mehmet Bal is one of the conscientious objectors in Turkey. For information on Bal and the trial he was going through in 2002 see, www.ainfos.ca/02/nov/ainfos00067.html.

The urge for transparency first came from radical political groups, more frequently from the left and the Kurdish nationalist, in the late 1990s. Then, it has gone beyond these radical circles. In the year 2000, prior to the severe fiscal crisis of 2001 that moved many people to think about the proportion of the military expenses and the lack of civil control over the military budgeting, an economist and a columnist Osman Ulugay, talking to Nese Duzel in an interview, criticised the lower level of spending on health and education, albeit high defence spending. He also mentioned the need for accountability and transparency. Ulugay said:

"Military expenses must be subject to inspection like other expenses. I do not agree to the statement every sent spend in defence is for the well-being of the motherland. We should discuss if these defence expenses are rational or if there are alternatives to them. I do not trust the publicly announced figures on the defence budget. Because not all military expenses are transparent. No body knows the accurate amount of the money spent on military expenses. Military expenses cause higher public spending that is detrimental to anti-inflation policy".¹⁵⁸

Like Osman Ulugay, a university professor and columnist Ahmet Insel underlined the importance of transparency in public expenses and viewed it as an imperative of a democratic society. In discussing the importance of accountability of the state institutions to the public, he highlighted the problem of lack of transparency in military budgeting and in the expenses of the Directorate of Religious Affairs, a state institute that oversees religious affairs.¹⁵⁹

The 2001 crisis motivated think tanks, intellectuals and labour unions to raise the question of military expenses and the issue of transparency. For example, a retired ambassador and former minister, Ilter Turkmen wrote an article in the nation-wide circulated *Hurriyet* daily on the lack

¹⁵⁸ See the interview titled "Yine Askeri Harcamalar" ("Military Expenses Again"), Nese Duzel, *Radikal* July 10, 2000).

¹⁵⁹ See Ahmet Insel, "Askeri ve Dini Harcamalar" ("Military and Religious Expenses"), *Radikal*, April 30, 2000.

of transparency in military expenses.¹⁶⁰ A columnist Prof. Dr. Ahmet Insel wrote another article on the need for transparency in military expenses and democratic control of military budgeting.¹⁶¹ Hasan Cemal, one of the leading columnists also joined the voices and wrote an article asking "the military to be under the civilian control".¹⁶² Then in 2004, the leading union KESK (Kamu Emekcileri Sendikası, the Union of Public Workers) published a report criticising the 2004 budget by pointing out the problem of the lack of transparency in military budgeting and the lack of parliamentary control of defence budgeting in practice. The second point it made was the inverse relationship between the lower proportion of the money allocated for education and health expenses and the higher level of the military expenses.¹⁶³

The external impetus, which is the necessity to make reforms to meet the Copenhagen criteria and the EU standards of a democratic country, has fed the internal stimulus. It has increased the voices concerning the military expenses in the media and in the academic world. After Turkey became a candidate for eventual accession at the EU Summit in Helsinki in 1999, the European Commission added detail to the broad principles outlined in the 'Copenhagen criteria' by issuing an Accession Partnership Document for Turkey detailing the reforms Turkey would need to implement before the start of accession negotiations. Besides, improvements in the human right regime and expanding the civil liberties, they required the government to align the constitutional role of the National Security Council as an advisory body to the government and to build constitutional mechanism of transparency in military budgeting in accordance with the practice of EU member states.¹⁶⁴ The

¹⁶⁰ See "İlter Turkmen, "Turkiye'de Savunma Harcamaları" ("Military Expenses in Turkey"), *Hurriyet*, December 23, 2002.

¹⁶¹ See Ahmet Insel, "Askeri Harcamada Gerçek Tasarruf" ("The Real Saving in Military Expenses"), *Radikal*, December 2, 2001).

¹⁶² See Hasan Cemal, "Askerin Sivile tabii olması" (the Military under civilian control), *Milliyet*, June 18, 2003.

¹⁶³ See the article titled "Yoksulluk ve Faiz Butcesi 2004'te Sirtimizda" ("Poverty and Interest Budget is on our Shoulder in 2004"). KESK, December 2003. www.sendika.org/belgeler/keskbutce_aralik-2004.html.

¹⁶⁴ For the EU requirements to increase civilian control of the armed forces and to align civil-military relations by making changes in the composition and functions of the National Security Council, see Regular Reports from 1999 till 2003. The language of the 1999 Regular Report suggests that no improvement has been made with respect to curbing the military influence on the political decision making: 'through the National Security Council, the Military continues to have an important influence in many areas of political life'. The 2000 Regular Report was the first one after Turkey gained the official

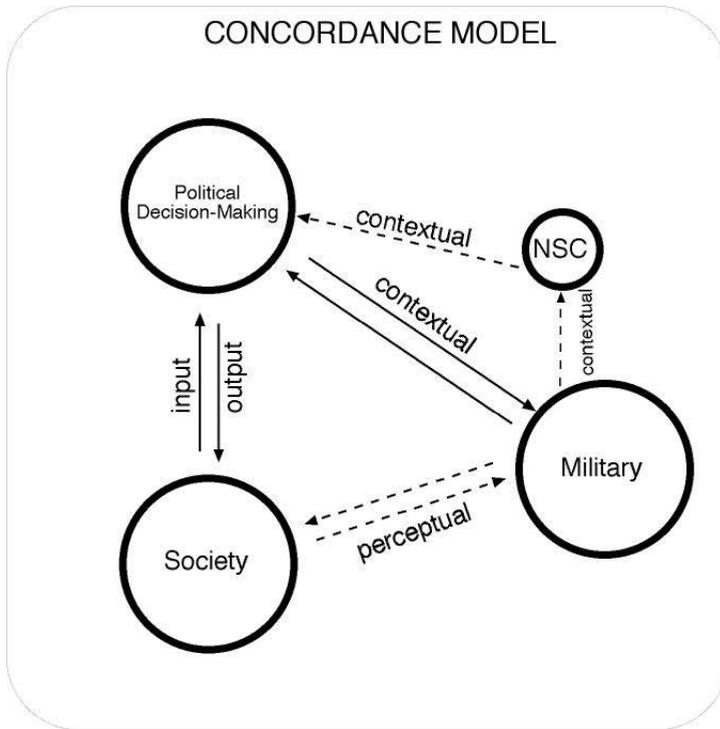
change in the functions of the NSC was one of the aimed mid-term changes to be done to meet the 'Copenhagen criteria', as stated in the Accession Partnership Document issued by the EU Commission and in the National Program for the Adoption of Acquis (Political Criteria Section) prepared by the Democratic Left Party-led coalition government that lasted until November 2002.¹⁶⁵

In order to realise the reforms envisaged in the National Program, the AKP government introduced EU harmonisation packages and obtained parliamentary support for them in 2003 and 2004. The content of the 6th, 7th, 8th and 9th EU harmonisation packages and their impact on the defence policy formulation, parliamentary oversight over defence budget and accountability of the military to the elected representatives are the major focus points of the section below.

candidate status. It was more elaborate on the civilian control issue and through the repetitive use of the word 'still' betrays some impatience: "*Civilian control over the military still needs to be improved [...]. Contrary to EU, NATO and OSCE standards, instead of being answerable to the Defence Minister, the Chief of General Staff is still accountable to the Prime Minister. It is also noted that the Council of Higher Education, which controls the activities of the institutions of higher education, as well as the Higher Education Supervisory Board, include one member selected by the Chief of General Staff*". There followed in the Accession Partnership of 2001 the first mentioning of 'alignment' as a medium term priority: 'Align the constitutional role of the National Security Council as an advisory body to the Government in accordance with the practice of EU Member States.' See, 'Council Decision of 8 March 2001 on the principles, priorities, intermediate objectives and conditions contained in the Accession Partnership with the Republic of Turkey', *Official Journal of the European Communities*, 2001/235/EC. The 2001 Regular Report noted headway in the legislative sphere, but hinted for the first time that this might not be enough since it remains to be seen whether this will lead to civilian control in practice. 'As part of the constitutional reform package, the provision of Article 118 concerning the role and the composition of the National Security Council has been amended. The number of civilian members of the NSC has been increased from five to nine while the number of the military representatives remains at five. In addition, the new text puts emphasis on the advisory nature of this body, stressing that its role is limited to recommendations. The Government is now required to "evaluate" them instead of giving them "priority consideration". The extent to which the constitutional amendment will enhance de facto civilian control over the military will need to be monitored". See 2001 Regular Report on Turkey's Progress towards Accession, European Commission, p. 19. This line of reasoning is continued in the 2002 Report with a negative conclusion added as to whether the package has led to an improvement: 'The constitutional amendment introducing changes to the composition and role of the National Security Council has been put into practice. Nonetheless, these changes do not appear to have modified the way in which the National Security Council operates in practice.' Consequently, the European Council in Copenhagen December 2002 'urges in particular the government to address swiftly all remaining shortcomings in the field of the political criteria, not only with regard to legislation, but also in particular with regard to implementation.'

¹⁶⁵ For the National Program, see <http://www.abgs.gov.tr/>.

Figure 1: The Concordance Model



In this model, perceptual refers to the totality of the perceptions, convictions and cognitions of the citizens that shape their attitude towards the military. Contextual refers all types of legal and constitutional rules and arrangements.

Drifting away from the Concordance Model: Changes in Policy of Accountability and the EU Harmonisation Reform Packages

Policy accountability

In order to analyse policy accountability, it is important to examine the political reforms that are contained in the two major constitutional reforms of 2001 and 2004, and in the four major packages of political reforms adopted by Parliament since the November 2002 when the Development and Justice Party won the elections till August 2004. They

have introduced changes to different areas of legislation and brought the four major categories of institutional changes that were required by the EU:

- Transformation of the role of the National Security Council (NSC) and the NSC General Secretariat;
- Removal of the NSC representatives from the civilian boards;
- Full accountability of the military to the elected representatives and full parliamentary control of the defence budgeting;
- Limiting the competency of military courts

Transformation of the role of the NSC and NSC General Secretariat

The 6th and 7th EU harmonisation reform packages¹⁶⁶ brought changes in the structure of the NSC and its General Secretariat in 2003: A number of fundamental changes were made to the legal framework of the National Security Council with a view to aligning relations between civil and military authorities on practice in EU Member States. First, the advisory nature of the NSC was confirmed in a law implementing the amendment of October 3, 2001 relating to article 118 of the Constitution, which also increased the number of civilians in the NSC at the beginning of 2003. The 7th Harmonisation package brought amendments to the Law on the National Security Council (Law No: 2945, 1983). It re-defined the functions of the NSC with an amendment to the Article 4. Accordingly, the scope of the NSC's involvement in political affairs is confined to national security issues: the NSC is to determine national security concept and develop ideas about the security in accordance with the state's security approach and recommend these security views to the Council of Ministers. Another amendment to the Law on the National Security Council abrogated the provision that "the NSC will report to the Council of Ministers the view it has reached and

¹⁶⁶ The 6th Reforms package was enacted on July 19, 2003 and the 7th package was enacted on August 7, 2003. See *Resmi Gazete*, July 19, 2003 and August 7, 2003 for the enacted reform packages.

its suggestions".¹⁶⁷ It is not going to discuss "security" in a broader term but in particular terms confining to national security issues.

Secondly, the 7th Reform Package brought changes in the functions of the NSC General Secretariat that previously functioned as an executive organ. The package introduced the fundamental changes, listed below, to the duties, functioning and composition of the NSC General Secretariat.

- Removal of Articles 9 and 14 of the Law on the NSC and the Secretariat General of the NSC which empowered the Secretariat General to follow up, on behalf of the President and the PM, the implementation of any recommendation made by the NSC.
- Abrogating the provisions authorising unlimited access of the NSC to any civilian agency. It deleted Article 19 that read: "*the Ministries, public institutions and organizations and private legal persons shall submit regularly, or when requested, non-classified and classified information and documents needed by the Secretariat General of the NSC*".
- An amendment of Article 13 limited the competencies of the Secretariat General to the functions of a secretariat of the NSC.
- Abrogation of the confidentiality of the staff of the Secretariat General of the NSC made it more accountable to the parliament and the public.
- An amendment of Article 5 modified the frequency of the meetings of the NSC and it increases the time period between regular NSC meetings from one to two months. Moreover, the NSC is to convene upon the proposal of the PM and the approval of the President.

¹⁶⁷ For more information on the 7th Harmonisation Package and changes in the Law defining the function of the NSC, see http://www.belgenet.com/yasa/ab_uyum7-1.html.

- Cancellation of the prerogative of the Chief of General Staff to convene a meeting.
- An amendment of Article 15 revised the appointment procedure of the Secretary General of the NSC; the Secretariat General is appointed upon the proposal of the PM and the approval of the President, allowing a civilian to serve in this office. The amendment provides that the post National Security Council General Secretariat will no longer be reserved exclusively for a military person. In August 2003, it was decided to appoint a military candidate to replace the outgoing General Secretariat for one year. In early July 2004, the names of the potential civilian candidates for the post appeared in the press,¹⁶⁸ and in September, Mr. Yigit Alpogan, who served for the Ministry of Foreign Affairs, was appointed to the post.¹⁶⁹

Consequently, the NSC which functioned as a coordinating organ, was made an advisory body with no executive powers and with a majority of civilians.

Removal of Military Representatives from the Civilian Boards

The EU harmonization packages diminished the NSC's influence on the civilian boards influencing the education and art and broadcasting policies. First, with the 19 July 2003, 6th harmonisation package, the representative of the NSC General Secretariat on the Supervision Board of Cinema, Video and Music was removed by an amendment to the Law No: 3257. The Sixth Clause in Six Paragraph of Law 3257, that is, "The National Security Council General Secretariat" was repealed from the paragraph.¹⁷⁰ However, there remained a representative of the National

¹⁶⁸ According to *Hurriyet* Daily, the government will select a potential appointee for the National Security Council General Secretariat from among the Ministry of Foreign Affairs. See *Hurriyet*, July 6, 2004. Two names were mentioned in *Hurriyet*: Umit Pamir and Osman Koruturk, both have served in the Ministry of Foreign Affairs.

¹⁶⁹ *Sabah* daily reported in August that Mr. Yigit Alpogan, the former ambassador to Athens and made contribution to Turkish-Greek relations was decided to be appointed to the post of General Secretary in September. See *Sabah*, August 10, 2004.

¹⁷⁰ See *Resmi Gazete*, 19.07.2003-25173, Law No: 49228. The date of approval: 15.07.2003.

Security Council on other civilian boards such as the High Audio-Visual Board (RTUK) and the High Education Board (YOK).

Later in the year 2004, the package of ten constitutional amendments eliminated the military influence in the decision-making of these two boards. In May (2004), with an amendment to the Article 131, which previously authorised the military representative on High Education Board, the military representative was removed. With the 8th EU Harmonisation package various amendments in the Constitution were approved. Removal of the military representatives on the High Audio-Visual Board (RTUK) and the High Education Board (YOK) was among the amendments that were approved.¹⁷¹ Later, in an attempt to abolish the influence of the military on high councils, the right of the Chief of General Staff to appoint a member to the High-Education Board and to the High Audio-Visual board was eliminated by the 9th EU Harmonisation Package, passed in June 2004.

Full Accountability of the Military to the Parliament

A number of reforms executed in 2003-2004 provide the institutional and legal framework for full accountability of the military to the parliament. They improve constitutional principles for transparency of defence budgeting and expenditures by expanding the mandate of the Court of Auditors to audit military expenses and by the new law on Public Financial Management and Control.

The first one is the amendment to the Law of the Court of Audits (see below), included in the 7th Reform package. Despite a few objections from the army¹⁷², the government went ahead with the reforms to increase parliamentary oversight. The second one is the Law on Public Financial Management and Control (Law No: 5018; Enacted on: 10/12/2003) that brings extra-budgetary funds into the overall state budget; and it requires more detailed information and documents to be

¹⁷¹ Other amendment approved were the auditing of military expenses, the abolishment of the State Security Courts (DGMs), and removal of the death penalty. See *Turkish Daily News*, June 2, 2004.

¹⁷² For the objections, see the article titled "TSK objects to the 7th package", *Turkish Daily News*, July 19, 2003.

attached to the budget proposals, including the defence budget proposals. Third, with the Constitutional amendment package, passed in Parliament in May 2004, the Court of Audit has had wider mandate to inspect accounts and state property owned by the Armed Forces without any exemption and secrecy consideration.

Now we will examine these three changes in further details. The 7th Reform Package (Article 7) brought an addition to the Law on the Court of Auditors to expand its mandate to audit accounts and transactions upon the request of Parliament in all areas where public means are used. And it introduced a bylaw to establish the principles and procedures to be observed when auditing State property of the armed forces.¹⁷³

Article 7 - The following article has been added to the Law on the Court of Auditors No. 832 dated 21.2.1967:¹⁷⁴

“Additional Article 12- Upon the request of the Presidency of the Turkish Grand National Assembly based on the decisions of Parliamentary inquiry, investigation and specialized committees, the Court of Auditors may, within the limits of the matter requested, audit the accounts and transactions of all public bodies and institutions, including privatisation, incentives, loan and credit practices, and with the same procedure, audit all types of institutions and organizations, funds, establishments, companies, cooperatives, unions, foundations and associations and similar entities with regard to use of public means and resources, regardless of whether or not they are subject to the auditing of the Court of Auditors. The results of the audits are submitted to the Presidency of the Turkish Grand National Assembly to be evaluated by the relevant commissions.

¹⁷³ See the article titled "Anayasa Paketi Imzaya Acilior" (the constitution package is open to signing"), *Hurriyet*, April 16, 2004.

¹⁷⁴ Law on Court of Audits: Functions and Powers of the Court of Audits before the amendment Section 1 – The Court of Accounts shall be charged with auditing, on behalf of the Turkish Grand National Assembly, the revenues, expenditures, and property of the government offices financed by the general and annexed budgets; taking final decision by trying the accounts and acts of the responsible officials; and performing other tasks conferred on it by various laws in matters related to examining, auditing and passing judgement. (Law No: 832 Enacted on: 21/2/1967; Published in *Official Gazette (Resmi Gazete)* on: 27/2/1967 # 12 538).

Auditing of the state property in the hands of the Armed Forces shall be conducted in line with the principles of confidentiality as required by the national defence services. The principles and procedures for this auditing shall be regulated by a bylaw classified “SECRET” which shall be prepared by the Ministry of National Defence, in consultation with the General Staff and the Court of Auditors and be approved by the Council of Ministers. In cases deemed necessary, the First President of the Court of Audits shall have the authority to employ experts from outside the Court of Auditors to work together with its members in audits made according to the Law on the Court of Audits.

The audit requests from the Turkish Grand National Assembly shall be given priority by the Court of Audits. The rules and procedures on meeting these requests and the employing of experts from outside the Court of Audits by the First President shall be regulated by a bylaw to be issued. The Presidency of the Republic shall be outside the scope of this article.”¹⁷⁵

This enables the Court of Audits, on behalf of the Turkish Grand National Assembly and its inspection committees, to scrutinise all types of public expenditure, the revenues, expenditures, and property of institutions without any exception and without exempting any institute from being accountable. Then, the Court of Audits reports to the related Parliamentary committees.

The second legal arrangement was the Law on Public Financial Management and Control (Law No: 5018, Law enacted on 10 December 2003 that brought all extra-budgetary funds into the budget. Therefore, extra-budgetary defence industry funds¹⁷⁶, used to make defence procurement and expenses, were brought into the national defence budget (Ministry of National Defence Budget). The Law brings the following changes that were required in the EU Regular Turkey Reports, in their section on "public finance and transparency".

¹⁷⁵ See the Amendments in the Law under the 7th EU Harmonisation Package: Law no: 4963 published in *Resmî Gazete*, August 7, 2003-25192.

¹⁷⁶ These funds are: the Defence Industry Support Fund (DISF) and the Turkish Armed Forces Strengthening Foundation (TAFSF).

- With the Law on Public Financial Management and Control (Law No: 5018¹⁷⁷), which will enter into force on 1 January 2005, extra-budgetary funds¹⁷⁸ and defence funds are to be brought into the defence budget and into the overall state budget. Therefore, these funds are subject to auditing not only by the Directorate General of Foundations¹⁷⁹ and the Court of Audits (as it has been the case), but also by the parliament now.
- The Law on Public Financial Management and Control requires more detailed information and documents to be provided in the budget proposals (rather than those of 4-5 pages) to be submitted to the parliamentary committees and to the Parliament (Article 18). It also requires longer period of debate and negotiation on the defence budget proposals. This will enable the Parliament to have an increased voice at ex-ante accountability as well as at ex-post accountability.

¹⁷⁷ The Law on Public Financial Management and Control brings the following improvements in public finance ruling:

- Roles and responsibilities of Ministry of Finance and line ministries are defined clearly in the budget preparation and implementation process.
- Responsibilities and authorities related to financial management will be delegated to spending agencies.
- Ministry of Finance shall be a central governmental unit in setting standards and monitoring implementation in general government.
- All financial transactions will be included in related budgets.
- Tax expenditures will be reported.
- Accountability and transparency will be main values in public financial management system.
- All financial activities will be subjected to external and parliamentary control. See: www.muhasibat.gov.tr/yayinlar/IMF-Viyana.ppt. 4

¹⁷⁸ Minimising "Extra-Budget Activities" was one of the requirements for transparency of public expenses. Extra-budget activities were very common until 2001. There were almost 80 extra-budgetary funds; managed by related administrations, not under parliamentary control, using different accounting and reporting systems, using different expense procedures than governmental expense procedures. Extra Budgetary Funds (EBFs) had most of their own revenues from related sources, but some were receiving transfers from the general budget (a kind of earmarked revenue). Their activities were not being reported for public, but were audited by High Audit Board and Ministry of Finance. Under the Law on Public Financial Management and Control, all extra-budgetary funds will be abolished. See: www.muhasibat.gov.tr/yayinlar/IMF-Viyana.ppt. 9/

¹⁷⁹ For information on the funds and the Directorate General of Foundations, see Appendix of the report: Nilufer Narli. 2004. "Governance and the Military: Perspectives for Change in Turkey", Working Paper No.4 Second draft (10 July, 2004)., Prepared for the second meeting of the Task Force formed for the project: Task Force is convened under the aegis of a project on Governance and the Military, organised by the CESS (Centre for European Security Studies), in association with the ASAM (the Centre for Eurasian Strategic Studies).

- The Law brings a change in the method of budgeting. It requires performance report for efficiency audit to be submitted to the Parliament and to the related institutions. (Article 17). This would enable the Parliament to have information about the outcome of the defence spending and to have a voice on the outcome and process side of the budgetary process.
- The Law expands the scope of control beyond budgeting or resource allocation and budget execution (the traditional audit function). It now enables the Court to do value- for-money inquiries and to involve in resources management issues on behalf of the Parliament.¹⁸⁰
- The Law improves the mechanisms of internal control and provides better tools to scrutinise the defence budget bills and the expenses.

Third, an amendment to Article 160 of the Constitution deleted the last paragraph of the article on the Court of Audit is deleted, which restricted Court of Auditors to inspect the accounts of the Armed Forces by exempting the state property it owned from being inspected by the Court of Audit.¹⁸¹ It also repealed the secrecy clause to delete the exemption of the " state property in possession of the Armed Forces in accordance with the principles of secrecy necessitated by national defence" from the control of the Court of Auditors (Sayıştay).

Now, the Court of Auditors has a full mandate and the constitutional right to audit the accounts and transactions of all types of organisations including the state properties owned by the armed forces. It shall inspect the revenues and property of the armed forces, on behalf of the Turkish Grand National Assembly.

There are additional laws to inspect the budget, which have been in force before the introduction of the EU harmonisation reforms. Nominally, the

¹⁸⁰ The consequences of the Law on Public Financial Management and Control were discussed in an interview with Dr. Bulent Gedikli, who is an MP and the member of the Budget Committee. The interview was conducted by Dr. Mustafa Sahin from ASAM in June 2004.

¹⁸¹ See the article titled "Değişiklik Paketi Anayasa Komisyonu'ndan geçti" (The Amendment package was approved by the Constitution Commission"), *Radikal*, April 30, 2004.

executive has been required to oversee the budgeting. The defence budget (we mean the budget of the Ministry of Defence) has always required *explicit formal approval* of the Grand Turkish National Assembly within the overall state budget.

The Court of Auditors (Sayistay) is an independent court, which has been fully authorised to inspect the revenues and property of the Armed Forces and the defence budgeting and spending. In the field of defence spending, the court has tended to confine itself to the traditional audit function (the legality and propriety of spending) rather than valuing for money inquiries (looking at the economy, efficiency and effectiveness with which the taxpayers' money is used). This is more likely to change with the implementation of the Law on Public Financial Management and Control in the year 2005. The change in the mind-set of the citizens, whose demands expressed in the media to value money before allocating the resources for defence purpose, would compel the institutions to value for money inquiries.

Although the Court has tended to confine itself to traditional audit functions, there have been occasional critical notes, particularly on "undocumented" defence spending since the year 2001. For example, in the year of 2001, the Court's Annual Report (Report of General Appropriateness of the Budget of the Year 2001) pointed out that the Ministry of Defence's spending of 834 trillion, 752 billion 840 million TL foreign project loan was not documented in the defence budget.¹⁸²

With the reforms listed above, the constitutional and legislative authority has wider constitutional rights to have a parliamentary control of the defence budgeting: to *reveal, explain and justify* policy and plans in the defence. The parliamentarians will have more detailed information and time to review and debate the defence budget proposals and the bills submitted to the parliament. The Court of Auditors, on behalf of Parliament, has the mandate to require the government to *reveal, explain and justify* policy and plans in the defence domain. The defence

¹⁸² The Court's Report noted this inappropriate budgeting in its report: *2001 Yili Genel Butce Uygunluk Bildirimi Raporu*, p. 72-73. This was quoted in the article titled "14 milyar dolarlık savunma fonu" (The 14 billion US \$ Defence Fund", in *Medyakooop* on May 23, 2003, available at www.medyakooop.org.

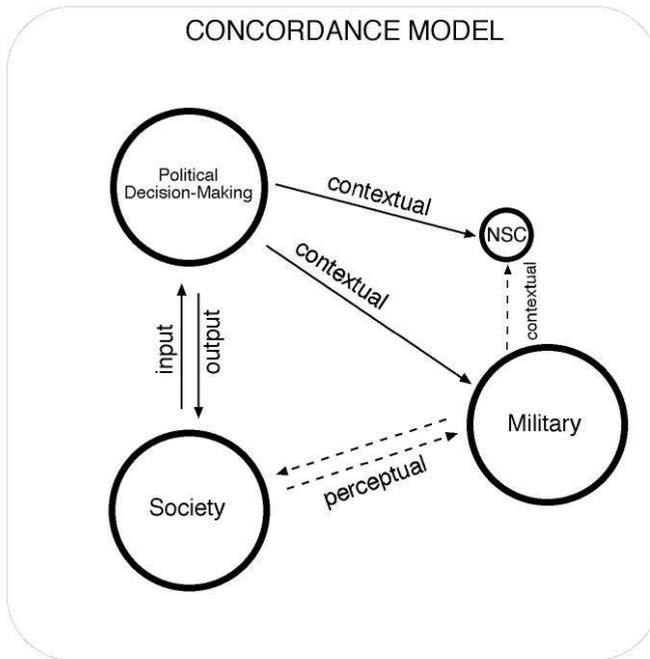
commission and sub-committees of the ‘budget’ commission *are* empowered to scrutinise the actions of the executive in the defence and security arena. All these new laws and constitutional amendments are more likely to bring a new modality of defence budgeting.

Limiting the Competency of Military Courts

The, 7th harmonisation package included the decision to abolish the trial of citizens in military courts. It brought an amendment to the Military Criminal Code and the Law on the Establishment and Trial Procedures of Military Courts (Law No: 353, dated 25 October 1963). Consequently, it aligned the detention procedures of the military courts with those of other courts.

All these four categories of reforms referred to above have aligned the civil-military relations by increasing the civilian control of the armed forces. This leads a drift away from the concordance model and evolving of a new, illustrated in Figure 2. In the new model the military dominated constitutional organ, the NSC, has lost its legislative and executive powers; and the constitutional tools of the armed forces to influence civilian legislative authorities diminish. Now, the civilian authority has constitutional tools to control the defence policy making and budgeting.

Figure 2: The Drift from the Concordance Model



Financial Policy

Defence Budgeting, Expenditure and Procurement in the Previous Model

Parliament has always controlled governmental expenses as major policy texts, and the five-year plan requires *explicit* parliamentary approval. The budget of the Ministry of Defence has been subject to Parliamentary control and auditing even before the amendments brought by the 7th EU Harmonisation Package, the Constitutional Amendment Package of May 2004 and the Law on Public Financial Management and Control. However, the defence budgeting and procurement in the previous model (explained below) was largely exempted from the modality of accountability to the elected representatives.

Analysis of Defence Budgeting in the Previous Model According the Ministry of National Defence White Book

The defence budget process described in the Ministry of National Defence (MSB) *White Paper 2000*¹⁸³ gives detailed information on the defence budget method and process. This will undergo a fundamental change in 2005 with the implementation of the new Law on Public Financial Management and Control (Law No: 5018) that brings important changes in the public finance control, as discussed earlier. It is worth noting that the structure of the defence budget process (explained in the MSB *White Paper 2000* is not going to alter. But the method of budgeting and auditing, and the types of documents provided in defence budget proposals are to change in the direction of increased transparency, parliamentary oversight, and value-for-money inquiries.¹⁸⁴

My analysis of *the defence budget method and process* described in the MSB *White Paper 2000* shows that in theory, any money spent on defence has been subject to strict administrative and parliamentary controls and to auditing. In practice, the military has exercised almost total control in defence budgeting and particularly in defence procurement, as many of the functions of budgeting reside in the General Staff. The Turkish General Staff has also had almost complete freedom to decide how the funds¹⁸⁵ are spent. Until 2001, when the government presented its budgetary proposals to the parliament, defence spending was traditionally the one item, which even the opposition did not dare to challenge.

¹⁸³ See *Beyaz Kitap 2000 (MSB White Book 2000)* T.C Savunma Bakanligi (Ministry of Defense), Genel Plan ve Prensipler Dairesi Baskanligi. See Chapter Nine: Defense Expenditure and Financial Resources, The Planning and Resources of Defense Expenses. Available at www.msb.gov.tr/Birimler/GnPPD/GnPPDBeyaz_Kitap.htm#WHITEPAPER. The MSB *White Paper 2000*, published by the Ministry of National Defence (MND) gives detailed information on the defence budget process.

¹⁸⁴ This is the opinion of an expert, Mr. Ozdemir, who was the Head of the Budget and Planning Committee (1995-1999).

¹⁸⁵ The resources of defence expenses are composed of the following items that include defence funds: allocated resources of the National Defence Budget; resources from the Defence Industry Support Funds (DISF); resources from the Turkish Armed Forces Strengthening Foundation (TAFSF); budgets of the Gendarmerie General Command and Coast Guard Command; foreign state and company loans repaid from the budget of the Undersecretaria of the Treasury; revenues based on the special laws of the Ministry of National Defence. See, Ali Karaosmanoglu. 2002. "Defense Reforms in Turkey" in *Post-Cold War Defense Reform*, Istvan Gyarmati and Theodor Winkler (eds), Washington D.C: Brassey's Inc. pp. 135-184., p. 152 and Table 2.

The exercise of parliamentary oversight over the military was not sufficient prior to the EU Harmonisation reforms that have been taking place since the year 2001. Prior to these reforms, the parliamentary input at ex-ante stage was limited. The parliamentarian was generally content to let the government and the General Staff to exercise the initiative in military matters. The parliamentary role was chiefly that of setting the organisational outline of the armed forces, providing appropriations to fund their operations, and re-affirming policies and practices set from the General Staff and Ministry of National Defence.

Defence procurement has been handled by the domestic and foreign procurement departments in the Ministry of National Defence and by the civilian Under-secretariat for Defence Industries (UDI).¹⁸⁶ Procurement is overseen by the Defence Industry Executive Committee (DIEC), which is chaired by the prime minister and also includes the defence minister, the UDI under-secretary and the chief of the staff; although in practice the DIEC is dominated by the military.¹⁸⁷ Similarly, the defence minister is theoretically responsible for approving the military's assessment of its procurement needs. In practice, the force commanders submit their requirements to the Turkish General Staff (TGS), which formulates proposals, which are then signed by the defence minister and forwarded to the UDI or the procurement departments in the MND. The domestic and foreign procurement departments in the MND are headed by serving officers, usually one-star generals, while a civilian heads the UDI.¹⁸⁸

¹⁸⁶ The Defence Industries Development and Support Administration (DIDA, or UDI) was formed at the end of 1985 to administer the 10 year, \$10 million modernisation program. "The status of the DIDA was changed to the Under-secretariat for National Defence Industries (UDI) under the auspices of the Ministry of National Defence in 1989." See Gulay Gunluk Senesen. 1993. "Turkey: the arms industry modernisation program", in *Arms Industry Limited*, Herbert Wulf, ed., pp: 251-267, p. 252, footnote 4.

¹⁸⁷ The military dominance of the DIEC (Defence Industry Executive Committee) was clearly demonstrated in 1998 when the civilian government abolished a defence fund levy on petroleum products. The DIEC, which is headed by the prime minister, protested the decision, arguing that it would restrict funds and could delay several important defence programmes. But the civilian government, also headed by the prime minister, defended it on the grounds that it needed to stabilise petrol pump prices and reduce inflationary pressures. For the details, see Gareth Jenkins. 2001. *Context and Circumstance: The Turkish Military and Politics*. Adelphi Paper, 337. Published by Oxford University press for International Institute for Strategic Studies, February 2001,

¹⁸⁸ During the late 1990s, the military also began to dominate the UDI, successfully lobbying for the appointment of retired senior generals as deputy under-secretaries.

The immense control of the military over planning defence resources and budget was related to its influence on the political decision-making in the previous model. Its political influence, in turn, enhanced its high degree of autonomy vis-à-vis civilian control in planning defence resources and budget.¹⁸⁹ The chief of staff, who acts as commander in chief during wartime,¹⁹⁰ does not fall under the aegis of the minister of defence¹⁹¹, and he has tended to conduct military affairs independent of the cabinet. His office is largely responsible for drawing up all programs, principles, and priorities related to personnel, operations, intelligence, training, and education and logistic services, preparing the armed forces for war, and co-ordinating among the ground, naval, and air force commands, as well as other institutions attached to the general staff. The office also used to present its views on the military aspects of international treaties and agreements, and if necessary, participate in meetings regarding such agreements.¹⁹²

The previous model of defence budgeting lacked adequate parliamentary oversight and auditing since the Court of Auditors had certain restrictions in auditing and scrutinizing the military expenses. This was changed with the reforms of the Law of Court of Audits. Parliamentary oversight will expand with the implementation of the Law on Public Financial Management and Control and with the constitutional amendments discussed above.

¹⁸⁹ For the autonomy of the military in Turkey, also see Umit Cizre Sakallioğlu. 1997. "The Anatomy of the Turkish Military's Political Autonomy", *Comparative Politics*. Vol. 29, No. 2: 151-166. p.154.

¹⁹⁰ Article 117 of the Constitution stipulates that the office of the Commander-in-Chief is inseparable from the Turkish Grand National Assembly and that the President of the Republic holds it. According to the same article of the Constitution, the Council of Ministers are responsible to the Turkish Grand National Assembly for national security and for the preparation of the Armed Forces for the defence of the country. The article says, "The Chief of the General Staff is the commander of the Armed Forces, and, in time of war, exercises the duties of the Commander-in-Chief on behalf of the President of the Republic." See www.mfa.gov.tr/b6.htm.

¹⁹¹ The Turkish General Staff is not subordinate to the Ministry of National Defence, but to the Prime Ministry as under the current constitution. Article 117 of the 1982 constitution, which closely resembles Articles 40 and 110 of the 1924 and 1961 constitutions respectively, states that the Chief of the General Staff is 'appointed by the President of the Republic on the proposal of the Council of Ministers' and 'responsible to the Prime Minister in the exercise of his duties and powers'.

¹⁹² The General Directorate of Press and Information. 1990. *Turkey: An Official Handbook*. p. 60.

Now, with the contextual changes and institutional reforms, the model is evolving towards the following: a clear authority requiring the government-in-office to *reveal, explain and justify* its expenditures for defence purposes. The parliament has the defence commission, budget commission and sub-committees of the 'budget' commission that shall scrutinise the defence expenditure proposals on behalf of the parliament. Under the new constitutional arrangements and the new laws mentioned above, the parliamentary Defence Commission and Budget and Planning Commission are very likely to have the authority to send for people and papers to facilitate the defence expenditure proposals. This is more likely to expand the parliamentary voice at ex-ante and ex-post accountability in planning the budget in the coming years.

More important, there are also observable changes in the implementation and in the planning of the 2005 budget, as discussed below.

Changes in the Policy of Accountability and New Implementations

1) Procurement in a New Context

Procurement is overseen by the Defence Industry Executive Committee (DIEC), which is chaired by the prime minister and also includes the defence minister, the UDI under-secretary and the chief of the staff. Previously, the prime minister hardly made a substantial change in the procurement proposals made by the MND and the chief of the staff. In mid-May 2004, at the DIEC meeting, Mr. Erdogan, Prime Minister, asked for changes in the procurement proposals and the defence tenders submitted. Erdogan also made a critical statement at the meeting: "What is important is to value the money and spending it in a wise (or rational) way."¹⁹³

Consequently, the members of the DIEC agreed to cut down the proposed total amount of US \$12 billion to an half. Secondly, they

¹⁹³ For the statement and details of the tenders, see article titled, "Return to National Production in Defence" *Yeni Safak*, May 15, 2004.

agreed to cancel three tenders including the tank and helicopter tenders.¹⁹⁴

This story gives a signal of a new mode of implementation, which is more compatible with a modality of accountability to the executive and to the elected representatives.

2) *Reduction of Defence Budget by the Parliamentary Commission*

The issue of reducing the defence expenses¹⁹⁵ was brought by Defence Minister Vecdi Gönül a few times in the year 2003. Mr. Gonul also raised the issue of the use of extra-budgetary funds to finance defence expenses.¹⁹⁶ Mr. Gonul gave an interview to *Hurriyet* during NATO Summit (28-29 June) and talked about the defence budget and what the government and parliament did to reduce the defence expenses. The interview shows that as a result of the parliamentary review of the defence budget proposal, " the proposed budget was reduced by one third".

Mr. Gonul said: "The defence budget (referring to the budget of 2005) was reduced by 4 quadrillion TL this year and our defence budget fell to the second rank after education, for the first time." ... "This year, for the first time, our defence budget was not the highest but the second highest item."¹⁹⁷

This seems to be an indication of the value-for-money inquiry in the planning of the defence budget and an increased parliamentary control at ex-antestage.

Mr. Gonul related this reduction to the cancellation of the three military tenders by saying that they had been influential on this record reduction

¹⁹⁴ For more information on cancellation of the tenders and controversy on it, see *Cumhuriyet* and *Sabah* of May 15 and 16, 2004; and Tercuman of May 18, 2004.

¹⁹⁵ For example, according to a press report dated 05 December 2003, Mr. Gonul criticised for the higher level of defence spending in Turkey, saying that "Turkey ranks very high in defence spending". See, "Savunmaya 11 Katrilyon" (11 Quadrillion TL for the Defence"), *Yeni Mesaj* daily, December 5, 2003.

¹⁹⁶ See the article titled "14 milyar dolarlik savunma fonu" (The 14 billion US \$ Defence Fund", in *Medyakooop* on May 23, 2003, available at www.medyakooop.org.

¹⁹⁷ See *Hurriyet*, July 1, 2004.

and that the defence appropriation which was 10 quadrillion 889 trillion 575 million, declined to 6.8 quadrillion, by this saving. According to an expert analysis (Mr. Biltekin Ozdemir this saving was done in the defence budget component of "Other Current Expenses".¹⁹⁸ It is not very likely to make a radical reduction in the personnel expenses.

In the interview, Mr Gonul gave some more information about the changes in the army by saying that the government is also preparing itself to a reduction in the number of soldiers. Asked about which units will be abolished, Vecdi Gonul said that the Turkish Armed Forces (TSK) itself was making the plan and would declare it when it was decided. According to the information obtained, an education brigade in the Greek border and two other brigades in Cankiri; and in the eastern cities will be dissolved.¹⁹⁹

Transparency in policy-making and planning

Not much information about policy options and choices has been communicated to the legislature, to the print and broadcast media, to 'civil society' and the public-at-large. However, transparency has been increasing since 2001 as a result of the transparency standards required by IMF and by the European Union. Occasional voices of the intellectuals and the civil society heart since the early 2000s also made a contribution to the transformation of the modality of accountability.

The legislators have always had an access to defence budget proposals. Now they will have more detailed information, as the new law on public finance control requires more detailed information about the budget

¹⁹⁸ The budget is composed of four parts defined by the main service groups, as explained in the *MSB White Book 2000*. Personnel Expenses; Other Current Expenses; Investments; and Transfers. "Other Current Expenses" need to be explained in details. They "form the most significant part of the budget: the modernisation projects included in the Strategic Target Plans (STP); allocations of funds for food and clothing of military personnel determined in the laws; construction; building repairs; duty travel expenses; fuel, electricity, water, natural gas; treatment and medication needs; fixed assets; stationary needs; cargo and transportation services; and procurement of spare parts. Although a significant part of the modernisation expenses included in this group are in the investment category, they are defined as "current expenses" because they are not subject to the supervision of the State Planning Organisation (SPO) according to the functional classification of the budget". *MSB White Book 2000*, Chapter Nine, p. 2.

¹⁹⁹ See *Hurriyet*, July 1, 2004.

proposals and more complicated and longer procedure to debate defence bills. Secondly, legislators shall have an access to comprehensive reports on the activities and performances after the execution of the budget.

However, there is not much information is given to the public at the ex-ante accountability or at policy-making and planning stage of the budget.

This is more likely to change too. One of the indicators of the likely change is the fact that in the year 2001, first time, a more detailed information on defence budget was given to the public in a publication of the Ministry of Finance, (*Kamu Hesaplari Bulteni*) available at Ministry's web page. Rather than putting defence expenses as "Other Current Expenses", the Bulletin provided detailed information on the expenses of the Ministry of National Defence, the Gendermarie, the "Security", how much money allocated to Turkish Republic of North Cyprus" and on the "intelligence and personnel".²⁰⁰ Now, the Bulletin regularly provides information on military expenses.

Moreover, information on military tenders is available for the public with the passing the law on public tenders, as explained below.

Two legal arrangements aiming to increase transparency in public expenses in general will enable the public to have information on defence budgeting. One of them is the new Public Tender Law No. 4734 ("Law No. 4734")²⁰¹ enacted on 4 January 2002, which entered into

²⁰⁰ See "Butce Seffalasti" (the Budget became transparent"), *Haberturk*, May 23, 2001. (available at www.Haberturk.com).

²⁰¹ Law No. 4734, which has been enacted as a part of the approximation efforts of Turkish legislation to European Union Law, mainly establishes the principles and procedures to be applied in tenders held by all public entities and institutions governed by public law or under public control or using public funds. Law No. 4734 mainly aims to provide for transparency, competition and fairness at public tenders. One of the most important features of Law No. 4734 is the establishment of the Public Tender Authority ("Authority") with public legal entity, which is administratively and financially autonomous. The Authority is assigned and authorised for the effective execution of Law No. 4734 and for the accurate application of the principles, procedures and transactions specified therein. The Authority is independent in its actions relating to the fulfillment of its duties, and no organ, office, entity or person can issue orders or instructions for the purpose of influencing the decisions of the Authority. The most important powers and duties of the Authority are to evaluate and conclude any complaints claiming that the transactions carried out by the contracting entity are in violation of Law No. 4734 and the related legislative provisions; and to prepare, develop and guide the implementation of all the legislation concerning Law No. 4734 and the standard tender documents.

force on 1 January 2003; and a Right to Information Law²⁰² of October 2003, have widened the citizens' access to information on public policy and public expenses.

Transparency in programming and budgeting

As mentioned above, parliamentarians were not very enthusiastic to have detailed information and to make input into planning of the budget due the lack of expertise and "political tradition of understanding the sensitivity of national defence.

An interview with Dr. Bulent Gedikli, a member of the Parliamentary budget committee underlined that the reforms and new legal arrangements will enable the members of the parliament to have more information and larger input at the planning and policy-making stage of defence budgeting.

There is growing demand, expressed in the media, for more information on defence expenses. Likely improvements in policy accountability and transparency could bring communication of more information to the public.

Domestic transparency in general: regular publications

Transparency is the guarantor of accountability; and publications are its lifeblood. There is an annual exposition of the defence budget in *Annual White Paper* published by Ministry of Defence (as mentioned above); and in the *National Gazette* that publishes a detailed budget bill that is around 300 pages. There were complains from the civil society organisations in 2001 that in general 4-5 pages were separated to the details of the budget of Ministry of Defence, while 8-10 pages are given

²⁰² Turkey joined the more than 50 countries with statutory rights of access to government information when the Turkish parliament voted unanimously on October 9, 2003 to enact a Right to Information Law. With the approval of President Ahmet Necdet Sezer, the new law was officially published on October 24, 2003.

to the items of the budget of the Ministry of Culture.²⁰³ Researchers studying military budget mention the measurement problems.

One sources of the information to the public is *Annual White Paper* that provides information on the budget of Ministry of Defence: the share of the Ministry of Defence in the gross national product; defence expenses and financial resources; and how much money is allocated for personnel expenses, for other current expenses that include special defence expenses, investment, consumption expenses, and other; for investments and, transfers, etc.

The second one is the *Annual Report of General Appropriateness of the Budget by the Court of Audits*. The Court of Audit publishes a report of auditing (*Genel Butce Uygunluk Bildirimi Raporu*), Report of General Appropriateness of the Budget where there is a section on the defence budget.

Thirdly, *Public Accounts Bulletin* (PAB) (Kamu Hesaplari Bulteni) published by the General Directorate of Public Accounts that operates under the Ministry of Finance, and the Budget Bill published by the Ministry of Finance provide information on current, past and future targets and realisations.

Fourthly, *National Gazette*, is one of the regular publications that contains information on defence budget and defence budget bills. Fifthly, web-pages of the Turkish General Staff, the Ministry of National Defence and the Ministry of Finance provide information on defence budget.

There is a regular compendium of defence statistics in the MSB *Annual White Books*. There is limited information on defence figures incorporating key manpower data (recruitment, retention, retirement), materiel and equipment data (purchases, inventories, disposals), plus

²⁰³ This was discussed by Nevzat Onaran in the article titled, "Bilgilenme Hakki ve Askeri Harcamalar ("The Right to have information on Military Expenses", Sosyal Arastirmalar Vakfı, June 3, 2001. www.sav.org.tr/vergi_askeri2.htm).

information on other matters (from aircraft accident-rates to welfare provision).

International transparency

Turkey regularly exchanges data on *military spending* with the NATO and OSCE member states under the information-exchange arrangements managed by the OSCE, currently based on the *Vienna Document 1999 (VD99)*. That document has many provisions about notification – and observation – of troop movements and military exercises, ‘Open Skies’ agreements, routine and ‘challenge’ inspections, and so on. It also places a politically-binding obligation on member-states to exchange data on military spending.

Conclusion

There has been parliamentary oversight, but incomparable to the EU standards in Turkey. This was partly due to the lack of military expertise of the members of the parliament and the political tradition of letting the military to handle its own budget formulation with the co-operation of the Ministry of Defence. Secondly, the constitutional tools of full parliamentary oversight and auditing were limited before the far-reaching institutional reforms executed within the last three years.

Structural reforms required by the EU Turkey regular reports and IMF have resulted in a new modality of accountability of the defence budgeting. These reforms have transformed the functions and composition of the military dominated National Security Council, which acted as a board of directors to set the parameters of policy making, particularly in security matters, for elected governments. The recent reforms have changed the character of the NSC. The body now has a civilian secretary-general, and military members are in the minority. Secondly, the reforms focusing on transparency-building, aim to unify the budget processes, to bring all extra-budgetary activities under full auditing and parliamentary control, and to provide institutional framework for transparency and internal control.

The reforms provide the constitutional and legislative authority with the necessary constitutional tools to have a control over defence budget process at ex-ante and ex-post stages. With several the EU harmonisation packages and constitutional amendments, new provisions were adopted concerning the ex post audit of military and defence expenditure. The parliamentarians will have more detailed information and longer time to *reveal, explain and justify* policy and plans in the defence. The defence commission and sub-committees of the ‘budget’ commission *are* empowered to scrutinise the actions of the executive in the defence and security arena. Operational spending is to be under full scrutiny after repealing the secrecy clause from the law and enabling the Court of Audits to control all types of expenses and transactions. There are more likely be more sophisticated mechanism of internal control.

The AKP government enjoyed unprecedented support and very vocal encouragement from the public in its pursuit of the reform process. The change in the mind set of the citizens, the rising demand of the intellectuals and opinion leaders for wider civilian control of the defence expenses and the decisive position of the AKP government to execute the reforms required by the EU have all contributed to the evolving of a new model of accountability of the defence budgeting.

The top military leadership also played a positive role in supporting the EU friendly reforms. The Chief of General Staff, Mr. Özkök has handled the transition with skill. The presence of the pro-EU Özkök in the top military post helped the cause of reform substantially.

The reforms have implications for the allocation of the resources in the direction of reduced defence expenditure and higher education spending. Education spending is for the first time higher than defence spending.

What is the response of the EU to the far-reaching reforms increasing the democratic civilian control of the armed forces and transparency building in the defence budgeting? The 2004 EU Regular Turkey Report praises all these reforms. Yet the Report shows that the European Commission is not fully satisfied with the changes in the civil-military relations. As regards the institutional framework, the Report

points out that "there are legal and administrative structures which are not accountable to the civilian structures. Civilians can be tried before military courts for certain crimes."²⁰⁴ The report makes a reference to laws and provisions that could be a tool to intervene in domestic politics.

It wrote: "The role and the duties of the Armed Forces in Turkey are defined in several legal provisions. Depending on their interpretation, some of these provisions taken together could potentially provide the military with a wide margin of maneuver. This is particularly the case for Article 35 and Article 85/1 of the Turkish Armed Forces Internal Service Law, which defines the duties of the Turkish armed forces as to protect and preserve the Turkish Republic on the basis of the principles referred to in the preamble of the Constitution, including territorial integrity, secularism and republicanism. It is also the case for article 2a of the National Security Council Law which defines national security in such broad terms that it could, if necessary, be interpreted as covering almost every policy area."²⁰⁵

This means that the EU requires further alignment and abolishing all legal provisions that could be instrumental to the military's intervention in politics.

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²⁰⁴ See Turkey Regular Report 2004. *Regular Report 2004 on Turkey's Progress Towards Accession*, The European Commission. P. 23. The report was released on October 6, 2004.

²⁰⁵ See Turkey Regular Report 2004. *Regular Report 2004 on Turkey's Progress Towards Accession*,