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SOME ASPECTS OF FINANCIAL PLANNING LOGISTICAL SUPPORT OF MILITARY UNITS OF THE NATIONAL GUARD OF UKRAINE

Theoretical and practical aspects of financial planning of the military unit of the National Guard of Ukraine are investigated. The basic principles, directions and features of financial planning in conditions of increased uncertainty and dynamism are considered.

Recommendations for adapting the financial planning system of military units of the National Guard of Ukraine to the needs of wartime are proposed.

Keywords: *financial planning, military unit, National Guard of Ukraine, budget, resources, efficiency, adaptability.*

Statement of the problem. The National Guard of Ukraine (NGU) today performs a wide range of tasks: combat operations, protection of strategic facilities, maintenance of law and order, and evacuation measures. Their effective implementation directly depends on proper financial support.

The implementation of these tasks requires clear financial planning, which would take into account the operational need for resources, the effective use of budget funds and the possibility of attracting alternative sources of funding.

In the context of the armed conflict, effective financial planning of logistics support for military units of the National Guard of Ukraine is critical. Modern challenges, in particular the instability of funding, changes in the state of material resources, logistical risks and the need for rapid adaptation to combat conditions, make the process of providing military units with the necessary resources extremely important.

Well-known approaches to financial planning do not contribute to improving the flexibility and adaptability of logistics support of NGU units, which sometimes does not ensure a continuous supply of material resources, proper control over the use of funds and does not reduce financial risks. This is a practical problem in the military units of the National Guard of Ukraine, which requires scientific understanding and solution.

Analysis of recent research and publications.

The issues of financial planning of logistics support were studied by such scientists as S. Sokolovskyi, M. Naumenko, M. Cherkashyna, E. Hrabovskyi, V. Nikitiuk, V. Herasymenko and others [1–4]. In their article, S. Erokhin and S. Virovka provide and analyze the basic rules, principles of building financial plans and stages of their preparation [5]. The works [6, 7, 8] consider the issues of ensuring and financial control of the economic activities of military units of the National Guard of Ukraine. The Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Rules for the Organization of Financial Support of Military Units, Institutions and Organizations of the Armed Forces of Ukraine" defines the mechanism and organization of financial support for military units, ships, military educational institutions, territorial recruitment and social support centers, institutions, organizations of the Armed Forces of Ukraine, which are maintained at the expense of the state budget [9]. A number of guiding documents [10, 11], which regulate and determine the financial planning of logistical support of military units of the National Guard of Ukraine. Therefore, the need to improve the financial planning of logistical support of military units, taking into account changes in the environment in which it takes place, determines the relevance of the proposed research topic.

The purpose of the article is to determine the principles and substantiate one of the main approaches to the organization of financial planning of logistics support for military units of the National Guard of Ukraine.

Summary of the main material. The conditions of the legal regime of martial law make significant adjustments to the financial planning of military units of the National Guard of Ukraine, which requires adaptation to rapid changes, unpredictable situations and increased requirements for resource provision.

Financial planning of logistical support of military units of the National Guard of Ukraine is a key aspect of ensuring their effective functioning and fulfillment of tasks. This process involves a detailed definition of financial resources necessary to provide military units (material and technical means, fuel and lubricants, weapons, medical equipment, transport, financial support of personnel, etc.), as well as analysis of current resource needs of each military unit, effective distribution of financial support in accordance with urgent needs and forecasting of future needs, taking into account assigned tasks, development plans and potential security threats [12].

Thus, the process of substantiating a rational system of financial planning of logistics support of the National Guard of Ukraine consists in choosing the best of the possible options for organizing the implementation of logistics support measures. We are talking about the structure of the logistics support system (the number of hierarchical levels, the number of logistics bodies at each level, as well as the organizational and staff structure of these bodies), the rationality of the normative indicators of the logistics support system of the National Guard of Ukraine (the procedure for the placement and movement of logistics bodies on the ground, the separation of stocks of material means and their restoration, etc.), as well as the timeliness of the implementation of logistics support measures.

This process also depends on the amount of resources involved in the functioning of the logistics support system (personnel, funds, material and technical means, property of logistics services), and their quality.

Thus, the justification of a rational system of financial planning of logistics support of the National Guard of Ukraine is a complex, dynamic and multifaceted process that involves taking into account both external and internal factors that may vary over time. They have a potential impact on the

financial planning of logistics, require flexibility and adaptability to overcome new challenges and create new opportunities.

External factors include the following.

1. Security threats. They affect the needs for provision and require additional resources in accordance with the current situation, as well as changes in legislation (legal regime of martial law) regarding the functioning of the logistics support system.

2. Economic conditions. Inflation, changes in exchange rates, trade restrictions, market competition and other factors affect the financial capabilities and availability of certain resources for logistics support and may require changes in procurement strategies.

3. Technological changes. The use of modern information technologies and software for analyzing and processing large amounts of data increases the efficiency of financial management and at the same time requires additional investments to update and modernize existing tools and systems.

4. Natural conditions. As a result of floods, earthquakes, and other natural disasters, there is a need for a quick response and mobilization of resources.

Internal factors include the following.

1. Structure of the logistics support system and organizational culture. The availability of adequate financial procedures, the level of financial discipline and the ability to effectively manage resources have a significant impact on financial planning.

2. Resources and needs. Such internal needs and resources of military units as the number of personnel, special equipment, professional training, etc., affect the volume and characteristics of logistics needs.

3. Efficiency of resource management. The quality of resource management (financial, human, material, etc.), i. e. effective management, will optimize the use of resources and reduce costs.

4. Technical capabilities. Accessibility, modernity and quality of available technical means, information technologies and other tools have a positive effect on the possibility of implementing effective financial planning systems.

5. Strategic vision and leadership. The ability to quickly adapt to dynamic conditions, strategic vision and professional leadership qualities of the leader are critical and determine the success of planning.

6. Human resources. The availability of qualified personnel who are able to effectively manage financial and logistics processes is the key to successful financial planning.

Taking into account the specifics and conditions of today, financial planning, in addition to regulations or legislative acts in this area, is also based on clear and specific principles.

Priority – priority provision of critical needs: remuneration of personnel, including additional payments and compensations; provision of weapons, ammunition, fuel and lubricants and other necessary for the performance of assigned tasks; medical support and evacuation of the wounded; food and material support of personnel; payment of utilities and infrastructure maintenance.

Flexibility and adaptability – the ability to quickly revise and adjust the budget due to changes in the situation and needs (creation of a reserve fund for unforeseen expenses, ensuring the possibility of quick redistribution of funds between items of expenditure).

Realism is an objective assessment of available resources and opportunities (taking into account the factors of uncertainty and risks, setting achievable goals and objectives).

Efficiency – optimization of the use of resources (control over the intended use of funds, ensuring transparency and financial reporting).

Legality (transparency) – compliance with the requirements of the legislation governing the financial activities of military formations, ensuring the transparency of financial documents.

Let's consider one of the main approaches to financial planning of logistics support for military units of the National Guard of Ukraine.

1. Determining the needs of a military unit involves assessing resources and the current state of logistics, stocks and military property, as well as forecasting needs for the future period. sabotage, natural disasters and other factors, ensuring the protection of logistics chains from enemy attacks.

2. Budget formation is carried out by determining sources of funding, attracting funds from the state budget, international aid, charitable contributions, volunteer assistance, etc. The distribution of funds is determined by priority areas of resource use, taking into account the needs of various military units and units. Cost optimization should ensure the efficient use of available resources, the search for ways to reduce costs without compromising the combat capability of troops.

3. Resource management is provided by the organization of uninterrupted operation of logistics centers using automated systems and modern warehouse management tools. Control over the use of resources should cover the system of accounting and control over costs and prevent abuse and misuse of resources.

4. Adaptation to working conditions during armed aggression consists in efficiency, quick response to changes in the combat situation, providing military units with the necessary resources in the shortest possible time, as well as flexibility and the ability to quickly redistribute resources between different directions, taking into account urgent needs, and in securing supplies and preserving resources in combat conditions.

5. Ensuring transparency and accountability will add openness to financial transactions. Regular reporting of the military leadership to the state and society on the efficiency of the use of resources will contribute to understanding in society.

The above steps regarding financial planning will ensure effective and economically justified logistical support for military units of the National Guard of Ukraine.

Successful financial planning will have a positive effect on close coordination between structural units of the logistics system of the National Guard, as well as cooperation with external suppliers and partners. It is important to note that the success of financial planning under martial law depends on the professionalism, responsibility and ability to quickly adapt the leadership of the military unit.

Therefore, financial planning is an important tool for effective resource management and ensuring the stable operation of military units of the National Guard of Ukraine.

Based on the results of the study, certain recommendations are provided for the organization of financial planning of military units:

- ensure the clarity and detail of the plan for financial support of the military unit for the period of martial law;

- provide for the possibility of prompt adjustment in case of a change in the situation;

- ensure effective control over the intended use of funds;

- to establish interaction with logistics units of all levels of government and public authorities to ensure timely and full financial support;

- involve qualified specialists in financial planning.

Conclusions

The study made it possible to analyze the factors that affect the organization of financial planning of logistics support for military units of the National Guard of Ukraine.

The principles are defined and one of the main approaches to financial planning of logistics support for military units of the National Guard of Ukraine under martial law is considered. Practical recommendations for the implementation of an improved system of financial planning of logistics support of military units of the National Guard of Ukraine are provided. The results of the study can be used to improve the system of financial support of logistics processes in the National Guard, which will contribute to increasing its combat capability and efficiency in performing assigned tasks.

Further research will be aimed at developing a methodology for assessing the effectiveness of financial support for logistics operations of NSU, as well as studying the possibilities of using modern information technologies for managing financial resources.

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ДЕЯКІ АСПЕКТИ ФІНАНСОВОГО ПЛАНУВАННЯ ЛОГІСТИЧНОГО ЗАБЕЗПЕЧЕННЯ ВІЙСЬКОВИХ ЧАСТИН НАЦІОНАЛЬНОЇ ГВАРДІЇ УКРАЇНИ

Обґрунтовано ефективні підходи до фінансового планування матеріально-технічного забезпечення військових частин Національної гвардії України. В умовах сучасних викликів, зокрема у період дії правового режиму воєнного стану, ефективне фінансове планування є критично важливим для забезпечення боєготовності та виконання завдань військовими частинами.

Розглянуто основні аспекти фінансового планування матеріально-технічного забезпечення, як-от: визначення потреби у фінансових ресурсах, розподіл коштів між окремими статтями витрат, контроль за цільовим використанням коштів, облік і звітність.

Проаналізовано також особливості фінансового планування в умовах воєнного стану, а саме: необхідність оперативного реагування на зміни, важливість планування матеріально-технічного забезпечення, необхідність залучення додаткових ресурсів.

На основі аналізу чинного законодавства і практичного досвіду запропоновано рекомендації щодо вдосконалювання фінансового планування матеріально-технічного забезпечення військових частин Національної гвардії України.

Ключові слова: *фінансове планування, військова частина, Національна гвардія України, бюджет, ресурси, ефективність, адаптивність.*

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