

UDC 336:206.112

DOI 10.59226/2786-6920.1.2025.80-84



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METHODOLOGICAL PROVISIONS FOR PLANNING FINANCIAL PROVISION OF LOGISTICS OF MILITARY UNITS OF THE NATIONAL GUARD OF UKRAINE

The article considers the urgent problem of improving the planning of financial support for logistics of military units of the National Guard of Ukraine (NGU) in conditions of ongoing armed aggression. The author emphasizes that the effective functioning of the NGU, as a key component of national security and defense, directly depends on proper logistical support, which, in turn, requires timely and sufficient funding.

Existing approaches to planning financial support for logistics are assessed, which are often fragmentary and insufficiently adapted to the specific needs of military formations and the dynamic conditions of their activities. This can lead to inefficient use of budget funds, delays in delivery and a decrease in overall combat capability.

In order to solve this problem, the author proposes a comprehensive, step-by-step methodology for planning financial support for logistics of military units of the NGU.

Special attention is paid to the role of modeling in optimizing financial planning for logistics support. The author gives an example of a model that takes into account needs analysis, financial flow planning, budget execution modeling and risk management.

It is emphasized that the proposed methodology is an important step towards increasing the efficiency of budget funds and ensuring the proper level of logistical support for the National Security Service in conditions of armed aggression. The author also identifies prospects for further research, which may be aimed at improving the modeling of the financial planning process and the selection of effective tools for the practical implementation of the proposed methodological provisions.

Keywords: *financial planning, logistics support, National Guard of Ukraine, financial planning modeling.*

Statement of the problem. In the context of ongoing armed aggression against Ukraine, the effective functioning of the National Guard of Ukraine (NGU) acquires particular significance in ensuring national security and defense. One of the key components of the NGU's combat capability is adequate logistical support, which, in turn, directly depends on timely and sufficient financial provision.

At the same time, the existing methodological approaches to planning the financial support for the logistics of NGU military units are often fragmented and insufficiently adapted to the specific needs of this military formation and the dynamic conditions of its operations. This leads to inefficient use of budgetary funds, delays in the supply of material and technical

resources, complicates the prompt response to the needs of units, and ultimately reduces overall combat readiness. The financial planning system for logistics support requires consistent efforts aimed at its improvement and optimization, which constitutes the practical problem addressed in this study.

Thus, the practical problem lies in the absence of scientifically grounded, comprehensive methodological principles for planning the financial support of logistics for the military units of the National Guard of Ukraine. Existing approaches fail to fully account for the specific nature of their activities, contemporary challenges, and opportunities for optimizing budgetary expenditures.

Analysis of recent scientific research and publications. The analysis of recent studies,

publications, and practical experience reveals a lack of comprehensive methodological approaches to planning the financial support of logistics for NGU military units. Existing research mainly focuses on individual aspects of financial support and logistics without considering their interrelation or the operational specifics of NGU military units.

Issues related to the financial support of the Armed Forces of Ukraine have been addressed by domestic scholars such as O. Levchuk, N. Blyzniuk, and O. Pohretska, who explored the mechanisms and peculiarities of financial provision for the Armed Forces, as well as the prospects for defense expenditures. These researchers emphasized the need to increase funding volumes to strengthen the country's defense capabilities [1, 2]. A significant contribution to the analysis of financial support and planning issues in the NGU has been made by researchers including Ye. Hrabovskiy, M. Naumenko, V. Nikitiuk, M. Cherkashyna, and Zh. Chukhlyata. Their works outlined mechanisms for financing NGU logistics, theoretical and practical aspects of financial planning in military units, and analyzed factors influencing the financial planning of logistics support for NGU military units [3–5].

However, most of the available scientific works require reconsideration in light of the experience of large-scale warfare on the territory of Ukraine and the operational specifics of military units.

The purpose of the article is to refine methodological principles for financial planning of logistics support for military units of the National Guard of Ukraine. The objective is to enhance efficiency and ensure an adequate level of logistical provision.

Presentation of the Main Material. The mechanism and organization of financial support for military units, military educational institutions, territorial recruitment and social support centers, institutions, and organizations of the Armed Forces of Ukraine funded from the State Budget of Ukraine are defined by the Resolution of the Cabinet of Ministers of Ukraine “On the Approval of the Rules for Organizing Financial Support for Military Units, Institutions, and Organizations of the Armed Forces of Ukraine” [6]. Since the beginning of the full-scale invasion of Ukraine, several amendments have been introduced to key regulatory documents governing and defining the financial planning of logistics support for the military units of the National Guard of Ukraine [7; 8].

Thus, the financial planning of logistics support for the military units of the National Guard of Ukraine is a

process that entails careful determination of the financial resources required to provide military units with material and technical assets, fuel and lubricants, weaponry, medical equipment, transportation, and monetary allowances for personnel, among others. This process encompasses the analysis of current resource needs for each military unit, efficient allocation of financial resources based on urgent needs, and the forecasting of future requirements in accordance with assigned tasks, development plans, and potential security threats [9].

The methodology for planning financial support of logistics for the NGU military units involves the development of an effective financial flow management system. It must clearly describe the stages of optimizing logistics activities that directly or indirectly influence financial flow management. By following the sequential actions outlined in the methodology, a highly efficient system of financial flow management can be developed for the operational support of the logistics system [10].

In our view, the methodology for planning the financial support of logistics for NGU military units should encompass the management of the logistical financial cycle and include the following stages:

1. Organizational Stage of Preparing for the Implementation of Financial Logistics Principles and Financial Flow Management in the Economic Activities of Military Units:

- defining the objectives and tasks of the military unit's logistics operations in the medium term with regard to working capital. This enables the formation of a strategic vision for financial flow management. The objectives should focus on identifying issues directly or indirectly related to financial flow management. Upon identifying such issues, proposals for implementing measures to improve the financial state of logistics operations are developed;

- determining a set of tools for managing financial flows;

- forming working groups and appointing responsible personnel to ensure effective financial flow management. The responsibilities of relevant units should be clearly defined, including data collection, analysis, optimization, planning, and financial flow control.

2. Analysis of the Financial Flow Status in Previous Logistics Operations:

- identifying both external and internal sources of information necessary for financial flow analysis;

- applying horizontal and vertical methods of financial flow analysis. The aim of horizontal analysis is to detect

the causes of changes, factors, and patterns influencing financial flows. Vertical analysis focuses on examining structural changes in the movement of financial resources within logistics;

coordinating operational management of financial and material flows (primarily assessing expenditures, such as those associated with transportation of goods);

preparation, review, and approval of the budget (especially in terms of preliminary calculations of expenditure volumes). When calculating the planned budget indicators, the average planned expenditure values are taken into account:

$$\mu x = 1/n \sum_{i=\tau}^n x_i, \quad (1)$$

where μx is the total volume of funding,

x_i is the amount of funding in the i -th period taken as the basis for calculation;

3. Proposals for Optimizing the Logistics System of a Military Unit Using the Principles of Financial Logistics and Analytical Findings

Within the framework of optimizing financial flows, actions can be taken in the following directions:

- assessing the adequacy of the financial flow;
- calculating the optimal cash reserve, as the net financial flow is the resulting indicator of cash movement, which allows an evaluation of whether the chosen directions of financial flows are appropriate.

In addition, this stage involves the selection of financial logistics principles that are appropriate to the economic activities of a particular military unit, such as: priority, flexibility and adaptability, realism, efficiency, and legality (transparency). A crucial role in this area is played by the use of appropriate models.

Modeling the financial planning of logistics support for the military units of the National Guard of Ukraine is a significant and complex task that requires the integration of various aspects, including budgeting, inventory planning, cost optimization, and more. This enables efficient financial resource planning to support military units and ensures their optimal functioning under limited budget conditions.

An example model of financial planning for logistics support of NGU military units includes the following components:

1. Needs Analysis and Inventory Optimization. This includes identifying the types and volumes of resource needs by conducting inspections and inventory assessments (e.g., fuel, ammunition, medical supplies)

over a given time period. It also involves optimizing stock levels to ensure both efficiency and cost-effectiveness of storage, and includes calculating optimal inventory levels.

2. Financial Flow Planning. The next step is determining the prioritization of needs within the overall budget and identifying the available percentage of the budget for logistics support. It covers financing for procurement (of material and technical assets, fuel and lubricants, weapons, medical equipment, etc.), transportation, warehousing, and other logistics expenses. This stage must also take into account deficiencies identified during the previous phase. To this end, a cash flow plan is developed, detailing all financial flows within the forecasted period. This document is typically prepared for one fiscal year, with a monthly breakdown of incoming and outgoing cash flows.

3. Budget Execution Modeling. This is carried out using a model that reflects the relationship between logistics support needs and the budget. The model incorporates various factors and parameters such as delivery time, cost, volume, risk probability, and enables monitoring the implementation of the financial plan over time.

4. Risk Analysis and Management. After the model is developed, various scenarios are analyzed to assess the impact of different factors on the effectiveness of logistics support. This enables informed decision-making.

Accordingly, the logistics efficiency indicator should be considered as the ratio of the achieved result (the state of logistics support) to the amount of funds expended to achieve it. It is calculated using the following formula:

$$E = P(B)/V, \quad (2)$$

where E – efficiency of defense expenditure;

$R(B)$ – final achieved result of logistics support;

V – volume of defense spending required to accomplish the respective tasks.

5. Monitoring and Adjustment of Results. Monitoring and adjustment are conducted based on newly acquired information and analytical results, including the comparison of actual expenditures with planned figures, identification of deviations, and implementation of corrective actions. This stage may also include risk analysis and the development of measures to ensure timely responses to changes in both internal and external conditions.

This model highlights the importance of various factors influencing the financial planning of logistics support for the military units of the National Guard of Ukraine. It emphasizes the necessity of adapting to environmental changes and improving managerial practices to ensure effective system performance.

Considering the key development areas in the financial planning of logistics support for NGU military units – such as strategic planning, cost optimization, enhanced risk management, and the implementation of sustainable development principles – will enable military units to improve the effectiveness of financial planning and ensure a high level of readiness for fulfilling operational and combat tasks.

Conclusions and Prospects for Further Research.

This article refines the methodological principles for planning the financial support of logistics for the military units of the National Guard of Ukraine, which constitutes a significant step toward enhancing the efficiency of budgetary resource utilization and ensuring an adequate level of logistical support amid armed aggression. The proposed step-by-step methodology – which includes analysis of previous periods, optimization based on financial logistics principles, and the application of modeling techniques – enables a more comprehensive and well-grounded approach to financial planning processes. Future research should focus on improving the modeling of the financial planning process and identifying effective tools for the practical implementation of the proposed methodological framework.

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Received: 12.03.2025

Revised: 21.03.2025

Accepted: 31.03.2025