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CURRENT FRAMEWORK FOR THE TRANSPARENT BUDGETING IN THE DEFENSE AND SECURITY SECTOR OF UKRAINE

Summary

The peculiarities of the transparent budgeting in the defense and security sector is considered. The framework of transparency is explained taking into account the need to preserve the balance between openness and confidentiality of the sensitive information in the defense and security sector. The principles of budgeting with special focus on the security sector are identified along with the classification of the levels of transparency inherent to the degree of sophistication in the budgeting process. The conditions and factors for the transparent budgeting in the defense and security sector are examined with respect to the feasibility and comprehensiveness in budgeting. Given the urgent need to ensure the framework for the development of open budgets and the transparency of budgeting in the defense and security sector in Ukraine, as well as taking into account the relevance of these issues to ensure compliance with international standards, the theoretical and methodological foundations on transparency in the budgeting process in Ukraine were provided.

Introduction

An important factor in building a democratic society with a high level of public confidence in the government is the transparency and openness of the budget process³, which has a strong anti-corruption effect and has a positive impact on economic development. However, the implementation of the budget process, taking into account the principles of transparency and openness in practice can be quite a challenge. Thus, in Ukraine, during the past years there has been a constant change in the direction of increasing the transparency of the public sector. Today it is vital to achieve positive results in providing the balance of transparency in budgeting of the defense and security sector of

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Ukraine, simultaneously ensuring certain limitations in disclosing the sensitive information.

On February 24, 2022, Russia continued its military aggression against Ukraine, which began in 2014, and started a full scale war from the massive bombardments of peaceful Ukrainian cities and towns. Moreover, the Russian military unleashed mass terror in the temporarily occupied territories. The Armed Forces of Ukraine and the Territorial Defense Forces are continuously resisting the Russian invaders and inflicting heavy losses on them. Today, the Armed Forces of Ukraine are fiercely protecting the territories of Ukraine in the East and South under the conditions of sometimes 20 times prevalence of the enemy recourses in certain directions.

Under such conditions international organizations and individual countries are providing and preparing numerous financial support packages for the defense and security sector of Ukraine along with the direct provision of ammunition and heavy weapons. Therefore, one of the most important issues is strengthening open and democratic control over the budget process in the defense and security sector of Ukraine, taking into account the new principles of openness of information and its classification as a state secret.

At the moment, it is very important to increase the level of public (and both international) confidence in state institutions and state programs of socio-economic development to be considered effective. There has to be a sufficient disclosure of information about the budget, and among the available data providing the large number of accurate, clear and relevant to the incoming inquiries on the spending of financial resources for the defense and security sector. This encourages the study for the current framework creating the effective ways to ensure the transparency of the budgeting process in the defense and security sector in Ukraine.

Part 1. The concept of transparent budgeting and the levels of transparency

The area of ensuring national security is an important field in the system of interaction between society and the state. Therefore, in contemporary democracies public control over the activities of public authorities in the field of security and defense is a key component of state national security policy, and the effectiveness of civil society institutions in the development and implementation of state security policy is an important indicator of democratic development of the country.

It is obvious that the influence of public institutions on public policy in any area of society depends on the general level of social organization, willingness and ability of the public and various associations to realize in practice the democratic rights and freedoms declared by the Constitution of the country. Such influence is largely determined by financial and organizational independence of the institutions of civil society and the availability of mechanisms to influence on the development and implementation of national

security policy. One of the key directions of such influence is fulfilled through the budget process and the budgeting procedures in the defense and security sector.

The basic principles, which cover the foundations of ensuring the national security are the transparency of the main areas of expenditure on national security and defense, effectiveness and permanence of control in the field of national security, in particular, on the use of financial and material resources and participation of civil society institutions in its implementation. Therefore, the issue of transparency is at the core of successful implementation of the security strategy of the country.

The topic of transparency of the budget process is quite common in the research of international scholars. Such researchers J. Alt [1], H. Park and J. Blenkinsopp [6] have made significant contributions to the study of the theory and practice of budget transparency, laying the groundwork for further research.

The various aspects of transparency in the budgeting process have been studied in the Ukrainian literature. In particular, the following issues were considered: the essence and features of the budget process in Ukraine [2; 3; 8; 9], the basics of ensuring the transparency of the budget process [4; 5; 13], international experience in implementing the principle of transparency [7; 14], the main problems and ways to overcome them in order to ensure transparency of public finances, the level of budget transparency in Ukraine on the basis of a methodological approach based on the use of international indicators [10; 11; 12]. However, there is still a need for further research, in particular aimed at finding new ways to ensure transparency of budgeting in the defense and security sector in Ukraine and effective ways to disclosure and involving the public in the budget process.

The handbook on the Parliamentary Oversight of the Security Sector [15] identifies the principles of budgeting with special focus on the security sector, which include the following:

1. Prior authorization – Parliament should authorize the executive to make expenditures.

2. Unity – all expenditures and revenues must be presented to parliament in a single consolidated budget document.

3. Frequency – the executive is expected to adhere to regular deadlines for the annual budget to Parliament. Periodicity also implies the need to determine the time frame during which the monetary allocation will be spent.

4. Specifics – the number and description of each budget item should have a clear overview of government spending. Therefore, the description of budget items should not be vague, and the funds for each budget item should not be too large.

5. Legality – all expenditures and activities must be carried out in accordance with the law.

6. User-friendly structure or transparency – representatives of the executive branch submit a cost plan to Parliament for a view that is clear and convenient for a wide and diverse audience, which is usually present in Parliament.

7. Comprehensiveness – the state budget, which covers various aspects of the security sector, must be comprehensive and complete. No expenditures should be ignored, including the budgets of all security services, i.e. the military, other government militarized organizations, the police and intelligence services, and private military companies involved in the executive branch.

8. Publicity – every citizen (individually or organized) should have the opportunity to express their views on the budget. This requires that all budget documents have a user-friendly structure and that they are available throughout the country (for example, by sending copies to local libraries).

9. Coherence – clear links need to be established between policies, plans, budget baselines and performance.

10. Means and objectives or effective value for money – the explanation of the budget should provide a clear understanding of the objectives of the budget in terms of the amount of resources invested, efficiency and achievement of potential objectives and measurable results. A flexible budget should allow any of these three parameters to change.

The consideration of the issue of accessibility and transparency of the budgeting process in the defense and security sector in Ukraine should begin with understanding of the peculiarities of the levels of transparency in the budget process.

The first level of transparency starts with the need to have the sufficient knowledge and experience to achieve a certain level of understanding and mastery of the situation. Therefore, the certain level of competence, which is described by the perfect understanding of the budget lines, the budget process itself, the knowledge of the mechanism of budgeting can be called the first level of transparency of the budget process. In this case, a one hundred percent first level of transparency of the budget is achieved on each figure entered in the budget.

However, the first level rises the question on the true validity of appearance of a figure in the budget. Here starts the second level of transparency, which brings us to understanding the prehistory of these figures and their significance for recipients of budget funds. This level of transparency stands for the ability to not only understanding the budget lines, but to see the real technical and economic meaning of its figures. This second level of transparency is more difficult to reach, it requires special knowledge and consultation with experts not only administrations but also independent experts.

Such deepening of the budgeting transparency in terms of the defense and security sector has both a front and a back side of the coin. As a result of such a detailed study, the budget can be adjusted and undergo significant changes. It can be shifted in a certain direction, because it is multifaceted, includes the

provision of various security and defense areas and fields of impact. Each direction is responsible for one aspect of security or defense activity and considering, which is the most important in the budget, can create the problem of balance.

However, with a certain change in numbers and financial flows, there can be instant changes in providing the national security, and the results may not meet the goals.

At the same time, the government authorities seeking to adhere to the principle of budget transparency, providing the public with excessive information in the form of figures and tables, may result in economic justifications, which are accepted and decisions, which are made purely on the provided packages of documents.

At this stage of the budgeting process there is a need to reach the next level of its transparency, namely the possibility to control financial flows at the level of budget execution. However, this is the most difficult stage to fulfill in its normative-systematized form.

Therefore, consistent and persistent implementation of mechanisms for connecting society to the budget process is needed.

The first, necessary and fundamental step in this direction is a conceptual one. It is necessary to look not so much into the security and defense budget for the year and not so much into the budget process, but into the plan (or a program) for the year and the process of planning and implementing the plan. The budget is essentially a plan of work of the selected field for the year, which is written in financial terms. The budget will be included in the plan as an integral part of its financial part – the financial representation of those tasks that are clearly reflected in the plan.

The defense plan has to be the framework for the financial planning in the defense and security sector, including the following elements:

- the strategic profile of the defense force, consisting of its mission, vision, critical success factors and value system;
- the analysis and critical assumptions underlying the strategic plan;
- a clear statement of the required defense capabilities (i.e., the force design and state of readiness) of the armed forces;
- a clear statement of the required structure of the support force;
- the supportive capital acquisition plan, the facilities plan and the personnel plan;
- the administrative outputs required for the management of the defense function, including the provision of defense policy, strategy, plans, programs and budgets;
- the identified short- to medium-term tasks of the armed forces that will require operational force employment [18].

The preparation of the financial plan should be based on all the processes within the Ministry of Defense itself and its subordinate institutions:

- investment planning;

- human resource planning (as part of current financial planning);
- planning of material resources (as part of current financial planning);
- procurement planning (which includes both investment and current financial planning).

The participation of the population and a wide range of professionals involved is more natural and logical. From an applied, financial and economic document, the defense budget turns into a conceptual one, increases the weight and importance of the customer – the population and its representatives in government, where the interests of the population are more fully represented.

Having understood the core, it is possible to carry out the next step – to make transparent the process of drawing up the plan. This is a complex multi-step process. The population and interested institutions should be able not only to observe this process, but to join the process of drawing up a plan and budget at the stage of its development. This correlates to the second level of transparency, connecting the population to planning gives the opportunity to influence the situation.

The connection of third-party professionals will make it possible to objectively evaluate certain programs.

However, here arises the problem of developing and legalizing mechanisms for public involvement not only in the development, but also in the adoption of the plan and budget of the defense and security sector of the state. The most accessible way is through the participation of members of the public, the so-called self-government, in the work of deputy commissions, at those meetings where specific sections and articles of the future plan and budget are considered, and through participation in parliamentary hearings.

This could be an important step towards ensuring openness and deepening the democratization of governance in the defense and security area.

Part 2. Peculiarities of reaching the balance between transparency and confidentiality

According to the observations of Transparency International concerning the military budgets, in all democracies both the countries with economies in transition, as well as in more mature democracies, reaching the balance between budget transparency and the special nature of national security is often problematic. Most government agencies around the world tend to keep significant amounts of information relevant to national security, including data on defense spending. The tendency to keep such information out of the public reach is especially evident in conditions of uncertainty or in the event of new security problems, risks and threats, such as revolutions, military conflicts and wars. The need for such action can certainly be justified, but if this approach is used automatically and too often, such a lack of transparency can undermine the democratic functioning of society.

The main challenge when working with secret budgets is to make sure that secrecy is applied only when it is really necessary. The main requirement for

maintaining the confidentiality of defense spending is that it can be convincingly justified and proved, for example, the assertion that transparency can threaten important strategic objectives, such as protecting the territorial integrity of the state from external threats; creation of an appropriate defense system, etc. With this in mind, an internal procedure should be put in place that sets out the precise mechanisms by which expenditure can be classified.

Despite their confidentiality, secret budgets should not be excluded from all types of inspections, and certainly from parliamentary oversight. Once the government has submitted a budget proposal to parliament, a single approach can be used to distinguish between the usual categories of budget proposals and proposals that are classified as secret due to their special nature. For example, secret items of expenditure may be represented by aggregate figures, and open items may be presented in more detail.

Naturally, it is the requirements of state security that exist as the defining criterion of the limit to which information on incoming and outgoing flows of budgetary resources should be disclosed to the public. This approach is enshrined in the Budget Code of Ukraine on Secret Expenditures. At the same time, the content of the latter, provided for the activities of public authorities, in the interests of national security, their potential composition and size are not defined by law.

As the defense sector has many characteristics similar to other industries, the process of working with the defense budget must be integrated into the overall system of state planning, policy development and budgeting in a way that meets the principles of democratic and civilian control of the defense force.

A defense sector that is accountable to democratic, civilian authorities and adheres to the same broad set of rules and procedures as other sectors will benefit the citizens of any country. As security is legitimately one of the top priorities for any government and often includes issues related to other states, the defense sector should be allowed to maintain a degree of confidentiality in the processing of sensitive national security issues. However, it is important not to allow the need for a degree of confidentiality to be used to evade the general rules and procedures of sound financial management. Lack of respect for and non-compliance with the principles of financial management and good practices can lead to adverse consequences and reduce the capacity of the defense forces to perform their statutory tasks to protect the state and its citizens [16].

The Department of Finance of the Ministry of Defense of Ukraine is a structural subdivision of the staff of the Ministry of Defense of Ukraine, which is established to participate in the development and implementation of state policy on financial support of the Armed Forces of Ukraine, the procedure and conditions for the payment of monetary support to servicemen, salaries of employees of the Armed Forces, performance of the functions of the accounting service of the Ministry of Defense, formation of the consolidated budget of the Ministry of Defense, monitoring the implementation of the budget of the Ministry of Defense, financing of troops, maintaining a register of military

units as economic entities, cost analysis and prospects for financing the needs of the Armed Forces of Ukraine.

Ukraine has been heavily preparing to resist all the possible attacks of the enemy during the years from the start of the Russian war in the east of Ukraine in 2014. Therefore, according to the Law of Ukraine «On the State Budget for 2022», the planned amount of funding for the security and defense sector of Ukraine reached its record high of 5.95% of GDP. This is more than in 2021, when 5.92% was allocated, and in 2020 (5.45% of GDP). At the same time, the Armed Forces of Ukraine were to be financed by 131 billion hryvnias in 2022, of which a record 32.9 billion hryvnias were to be allocated for the armaments and military equipment development program.

Funding of the army and defense initiatives remained one of the key articles in the drafting the State Budgets, including the budget for 2022. Ukraine did everything possible to provide its Armed Forces with everything necessary for effective security and defense. At the same time, providing an incentive for the development of defense industry enterprises, which should not only ensure the defense capability and security of the country, but also could help increase jobs at defense industry enterprises.

On February 23, 2022, the day before Russia's invasion to Ukraine, the Verkhovna Rada voted to allocate an additional 23 billion hryvnias to defense. Of this amount, 16 billion hryvnias went to finance the Armed Forces, and another 6 billion hryvnias for the needs of the Ministry of Internal Affairs.

At a meeting on April 19, 2022, the Cabinet of Ministers of Ukraine decided to increase funding for the Ministry of Defense by 16 billion hryvnias. The funds will be used to pay salaries to the military and relatives of the victims, as well as to repair and modernize equipment.

In addition, the Cabinet has increased funding for the Ministry of Internal Affairs by 17 billion hryvnias for the work of the State Border Guard Service, the National Guard and the National Police, whose employees also defend the country from the Russian occupiers.

In early March, the International Monetary Fund and the World Bank issued a joint statement on the situation in Ukraine. In particular, the World Bank announced on preparing a \$ 3 billion support package in the coming months.

On March 10, the IMF approved a \$ 1.4 billion grant to Ukraine to help meet urgent financing needs and mitigate the economic consequences of the war. The International Monetary Fund has increased emergency funding for assistance to Ukraine and, together with international partners, is preparing for a large-scale reconstruction of the country.

US President Joe Biden has asked Congress to provide \$ 33 billion in assistance to Ukraine, of which \$ 20.4 billion would go to the military and security segment exclusively for Ukraine. It should be noted that \$ 20.4 billion is more than 20 annual budgets of the Ministry of Defense of Ukraine for the purchase and modernization of all equipment and weapons. On May 9, the US President approved Law S. 3522 on Land Lease and Protection of Democracy

in Ukraine – 2022, which will allow to implement an accelerated assistance program to our country for \$ 40 billion.

Under the conditions of future incoming financial flows of different directions for spending, the coordination in the budget process between the central government departments responsible for financial management is very important. Formal rules and procedures, as well as clear lines of communication, should be established to ensure coordination and systematic consultation between these institutions.

Part 3. Conditions and factors for the transparent budgeting in the defense and security sector

Over the past few decades, the transparency of the defense budget and the processes of its development and implementation has been seen as one of the important tools for security and defense.

During the 1990s, the south-eastern region of the European continent experienced wars and conflicts, and at the same time dealing with all the difficulties of the transition period from a planned to a market economy. A number of democratic reforms have taken place since the end of the military conflict. The result of these reforms was a radical restructuring of the armed forces, which led to a change in the place and role of military organizations in the political systems of the region. All the countries of South-Eastern Europe have begun working on establishment of the mechanisms for effective democratic control of the military.

The purpose of these measures was to introduce high standards of transparency, accountability and accountability in the system of public administration, including in the field of defense. Therefore, one of the earliest initiatives launched under the Stability Pact for South Eastern Europe was aimed at increasing the transparency of the budget process in the military sector.

In this case, the term transparency is considered not only in terms of providing information on budgets and their implementation, but also in terms of openness of the decision-making process based on certain strategic concepts (like openness in terms of view of the possibility, depending on the specific circumstances, the participation of society).

Given that the transparency of the process of development and implementing military budgets is a necessary prerequisite for democratic control over the armed forces and reliable regional stability, the project «Transparency of the Budget» was created within the framework of the Stability Pact. The aim of this project was to raise – both at the international level and at the level of individual states – the standards of transparency of military budgets and the processes of their development and implementation in all countries of South-Eastern Europe, as well as to spread positive experience in defense decision-making (development of strategic concepts, planning, programming and

budgeting), where special attention is paid to issues of accountability and responsibility.

Publication of data on the implementation of the budget process at various levels in Ukraine is carried out via a system of information resources. The concept of creating an integrated information and analytical system «Transparent Budget» provided for the creation of an open data platform in the field of public finance (portal «E-data») in order to publish information on the formation and usage of state and local budgets, available for review, can be the framework for practical public overview on the defense budgeting.

Today, the e-data.gov.ua portal provides transparency in the management of public funds and provides round-the-clock access to information. The E-data portal integrates several components. In particular, information on the transparency of the budget process at each stage, key budget policy objectives, classification of revenues and expenditures is published within the module «Budget for Citizens» (openbudget.gov.ua). Treasury transactions and reports, contracts, acts on the use of public funds are published in the module «Use of public funds». Finally, the improvement of the «E-data» portal in the future may increase public awareness of the budget process in Ukraine, strengthen public activity to control the targeted use of budget funds in the field of defense and security sector [7].

The profile ministries, including the Ministry of Defense, are responsible for preparing their sectoral programs and budget proposals within the policy areas and financial frameworks adopted by the government. The Ministry of Defense should ensure a balance in the distribution of resources between the various programs in the defense sector in accordance with agreed policy priorities. It must also ensure that the budget contributes to the sustainable development of the whole sector and that the coherence between available means and policy objectives is maintained.

Ministry of Defense finance officials should act as intermediaries between the Ministry of Finance and the individual defense agencies subordinate to the Ministry of Defense to ensure that the general budget meets the financial constraints set out in the annual budget cycle. Given that the Ministry of Defense is a fairly large sector with a number of organizational units, it is important that the Ministry of Defense provides budget directives as early as possible so that its subordinates have enough time to set internal priorities and develop a quality budget proposal within their own areas of responsibility. After defining the budget framework for defense by the Cabinet of Ministers and the Ministry of Finance, the Ministry of Defense takes the lead in developing initial projected budget proposals in cooperation with various services and defense agencies: army, navy, air force, intelligence, etc. [17].

In order to be feasible, the budget must be realistic and spent exclusively on purpose. To ensure the viability of the budget, the budget process and the military budget itself must be comprehensive and comprehensive and developed on reliable data and information. In this context, the budgeting in the

defense and security sector is regarded from the point of view of providing both the feasibility and comprehensiveness of defense planning (Table 1).

Table 1

Components of feasibility and comprehensiveness in budgeting of the defense and security sector

Components of feasibility of budgeting	Components of comprehensiveness in planning
Preliminary calculation of the cost of defense programs and projects should be based on reliable statistical information or, in the absence of such information, on the basis of objective analysis and assessment of basic control parameters	Budget planning activities should cover all budget operations and activities of the defense organization without exception. All activities and allocations of resources should be made exclusively within the defense budget.
An effective system of accountability to ensure the timely submission of the necessary reports and be subject to regular audits	Budgeting is seen as a comprehensive, ongoing process, from defining key objectives and developing defense needs and programs to budget execution, reporting, and auditing the reports provided.
A clear understanding of the risks associated with the implementation of all basic programs or projects, as well as effective tools and mechanisms for managing these risks	At certain stages of the budget planning process, the possibility of considering alternative solutions should be provided.

Source: compiled by the authors according to [19]

When assessing the feasibility of the budget, the main attention should be paid to the complexity and comprehensiveness of defense planning. In cases where the defense organization is involved in economic activities or is authorized to provide certain services on a paid basis, all relevant operations must be carried out in accordance with established budgetary procedures.

Like other profile ministries, the Ministry of Defense is also responsible for budget execution within the regulatory control criteria established by the Ministry of Finance. The Ministry of Defense is responsible for increasing the productivity of the public sector within its area of responsibility, including by identifying areas where savings can be made without adversely affecting the operational capabilities of the armed forces.

The Ministry of Defense should develop internal procedures to ensure the authenticity, security and legal verification of documents before making payments from the budget.

In order to strengthen the transparent and efficient use of financial resources in the defense and security sector, it is important to pay attention to the following factors (Table 2). These factors are not unique to the defense and security sector, however, they are of particular importance in this area.

Table 2

**The factors of the transparent and efficient use of financial resources
in the defense and security sector**

№	Factor	Essence of the factor
1	Sustainability	If the defense plan and programs are not sustainable over time, this will lead to capabilities not being maintainable and becoming ineffective. Sustainability will only be achieved if government commits itself to the approved defense plan, all planning is done on the basis of a full life-cycle costing and the defense budget is spent in the most efficient manner possible. Care must also be taken in planning to accurately evaluate the effect of currency fluctuations on the life-cycle cost of capital equipment.
2	Funding of operations	It is not possible or desirable to budget for the execution of military operations other than routine operations that can be foreseen and accurately planned well ahead of time. Most military operations come at short notice and during a financial year for which the budget has been developed and approved many months previously. Examples of short-notice operations are peace-support missions, major disaster relief missions and even limited war. Trying to budget for the unforeseeable will result in a misappropriation of funds. The only way to handle this problem is through a central contingency fund managed by the finance ministry. For large-scale contingencies that exceed the capacity of such a contingency fund, the government will have to revise the total budget with regard to both departmental allocations and income.
3	Tooth-to-tail ratios	All possible effort must be made to ensure the optimal tooth-to-tail ratio of the defense force and the defense ministry; that is, to increase the proportion of deployable soldiers and reduce the number of soldiers undertaking staff work. Supporting structures are often bloated at the cost of operational capabilities. Determination of the size and capacity of support structures can only be done once the force design has been determined. Modern 'business process re-engineering' techniques can assist in the solution of this problem but will only be effective if top management is committed to this cause and ruthless in its application.
4	Direct client-supplier relationships	In many defense forces certain organizations and structures exist for historic reasons only. The client (e.g., a combat service) is forced by organizational culture or other interests to make use of the services of such an organization and is not allowed to shop around. This is bad practice and entrenches inefficiency. Accordingly, clients for services should be allowed freedom of choice and freedom to establish direct client-supplier relationships.

Source: compiled by the authors according to [18]

The first key issue for ensuring the transparency in budgeting in any area, and in the defense and security as well, is to provide the free exchange of information within the organization (Ministry of Defense). All the stages of planning and implementing the budgets work well within an organization if the information systems are reliable and ensure timely and accurate exchange of information between all the participants. This requires close cooperation between all units and subordinate bodies. Because financial planning is by nature an ongoing activity within the institution, successful budgeting (and implementation) requires close collaboration between all its departments.

Conclusions

In recent years, the issue of budgeting transparency has been at the center of scientific interest and activities of international organizations. At present, there are a large number of international guidelines and regulations that provide some recommendations on how to increase budgeting transparency in the defense and security sector.

In Ukraine, the disclosure of information on the use of budget funds in the defense and security sector is implemented on the basis of laws and regulations that do not clearly define the mechanism of public participation in the implementation of budget policy and effective budget oversight. In turn, this does not guarantee openness and transparency at every stage of the budget process. However, in the context of the transformation of Ukrainian legislation and approximation to the standards of international institutions, it is urgent to provide positive developments in ensuring a transparent and open budget process.

Creating a system of information resources and an open data platform in the field of public finance can be considered a key link in Ukraine's transition to an open and transparent budget system. At the same time, there is a need to keep the balance between the disclosure of information and preserving the confidentiality and the state secret.

An important and necessary condition is the involvement of professionals from both state institutions and communities, which will ensure the most comprehensive, objective and full-fledged view on formation and implementation budgets, providing the higher level of transparency.

Preliminary reviews of individual decisions made by individuals not directly involved in the defense budget planning process and conducted before significant financial resources are allocated from the budget are considered an important tool for ensuring integrity and integrity and reducing corruption potential in the defense sector.

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