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# Regulation of resource provision of the security and defence sector of Ukraine

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Anatolii Loishyn \*1 A

\*Corresponding author: <sup>1</sup> Ph. D., Senior lector of Department of financial support, e-mail: aloishyn@gmail.com, ORCID: 0000-0003-2769-9336

<sup>A</sup> National Defence University of Ukraine named after Ivan Cherniachovskyi, 28, Povitroflotsky, ave, Kyiv, 03049, Ukraine

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## Abstract

This article analyzes the regulation of resource provision in the security and defence sector of Ukraine to develop a scientific problem of formulating a modern concept of resource provision for the security and defence sector of Ukraine. Particular attention is paid to those regulatory and administrative documents regulating the issues of support in the system of the Ministry of Defense of Ukraine and the Armed Forces of Ukraine, which have recently been implemented following the new edition of the National Security Strategy of Ukraine, other conceptual documents on issues of ensuring national security and defence planning. The purpose of the article is to analyze the content of the security and defence sector, its elements and the existing regulation of approaches to resource provision in the system of the security and defence sector of Ukraine to conclude the further development of a modern concept of resource provision for the security and defence sector of Ukraine. The study substantiates the idea of the presence of heterogeneity in the interpretation of key concepts in the field of resource provision for the security and defence sector (resource classification, resource provision (pleasure), etc.). The comparison of the main regulatory and administrative documents in the subject area is given and the key aspects that directly or indirectly regulate the issues of resource provision of the security and defence sector of Ukraine are highlighted. Particular attention in the article is paid to the classification of resources in the content of the documents that were considered; highlights and describes the characteristic features of documents in the field of resource provision. The author concludes that with the further development of the concept of resource provision, the study results will be useful to all scientists and managers who deal with subject issues. The question of the expediency of a wide range of regulatory and administrative documents in subject areas continues to be debatable.

**Key words:** resources, resource provision, security and defence sector of Ukraine.

## Introduction

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Today, for the seventh year in a row, Ukraine has been under the influence of armed aggression from the Russian Federation. At the beginning of 2014, the Armed Forces of Ukraine were in a state of destruction due to the criminal activities of certain officials and the ineffective management of the state as a whole, decisions were made that were aimed at destroying the Ukrainian army. Only the will of the Ukrainian people, the high patriotism of the defenders of Ukraine and the entire people as a whole made

it possible to resist the eastern neighbor. At the initial stages in bringing the security and defence sector, including the Armed Forces of Ukraine, into a combat-ready state, volunteer assistance, funds of individuals and other financial and material assistance of a non-state nature played a decisive role.

So, the service members of the Armed Forces of Ukraine and other military formations created in accordance with the current legislation at the first stages of the confrontation were forced to

partially take care of their equipment on their own. The driving force in confronting the aggressor was the creation of military units created on a territorial basis, which were provided mainly at the expense of territorial communities and the population.

This state of affairs was the beginning of the development of effective political decisions by the top leadership of the state to reform the existing system of not only resource provision, but also, in general, a change in approaches to the functioning of the security and defense sector of Ukraine. This became a prerequisite for the development of new conceptual documents on defense planning in the context of the current aggression on the part of the Russian Federation.

At the same time, the mechanisms of modern equipment and support of units of the security and defense sector require thorough research in

the context of developing effective solutions in the field of resource support for defense needs and the formulation of a scientifically based concept of resource support for the security and defense sector of Ukraine. This is possible under the condition of a thorough analysis of the content of resource provision, a study of existing approaches to its organization, research into the regulation of issues of resource provision.

**The purpose of the article is** to analyze the characteristics of the security and defense sector, its elements, and the existing regulation of approaches to resource provision in the system of the security and defense sector of Ukraine. The purpose of the study is formulated to draw conclusions regarding the further development of the modern concept of resource support for the security and defense sector of Ukraine.

## Material and methods

To achieve the goal of the study, a corresponding decomposition was carried out and partial tasks were determined:

1) Analyze the content of the security and defense sector of Ukraine and characterize the elements;

2) To analyze the regulation of resource provision in the system of the security and defense sector of Ukraine.

During the research, the following methods of scientific knowledge were used:

Analysis – in the study of the components of the security and defense sector of Ukraine, analysis of the regulatory framework in subject areas;

Synthesis, groupings – when drawing conclusions, comparing research elements.

## Results and discussion

1. It is advisable to start the analysis of the existing general approaches to the functioning of the resource support system for the security and defense sector with an analysis of the legal and regulatory framework of Ukraine regarding the definition of the main research terms.

In accordance with Article 1 of the Law of Ukraine “On National Security”, the security and defense sector is a system of state authorities, the Armed Forces of Ukraine, other military formations formed in accordance with the laws of Ukraine, law enforcement and intelligence agencies, special state bodies with law enforcement functions, civil protection forces, the military-industrial complex of Ukraine,

whose activities are under democratic civil control and, in accordance with the Constitution and laws of Ukraine, by functional purpose is aimed at protecting the national interests of Ukraine from threats, as well as citizens and public associations, voluntarily participate in ensuring the national security of Ukraine.

Thus, the security and defense sector of Ukraine consists of four interrelated components: the security forces; defense forces; military-industrial complex; citizens and public associations voluntarily participating in ensuring national security.

The security and defence sector include the Ministry of Defense of Ukraine, the Armed

Forces of Ukraine, the State Special Transport Service, the Ministry of Internal Affairs of Ukraine, the National Guard of Ukraine, the National Police of Ukraine, the State Border Service of Ukraine, the State Migration Service of Ukraine, the State Service of Ukraine for Emergency Situations, The Security Service of Ukraine, the State Security Service of Ukraine, the State Service for Special Communications and Information Protection of Ukraine, the Office of the National Security and Defense Council of Ukraine, the intelligence agencies of Ukraine, the central executive body that ensures the formation and implements the state military-industrial policy.

In addition, Article 1 of the Law provides for a definition separately for the defence forces and the security forces:

Security Forces – law enforcement and intelligence agencies, special-purpose state bodies with law enforcement functions, civil protection forces and other bodies entrusted with the functions of ensuring the national security of Ukraine by the Constitution and laws of Ukraine;

Defence Forces – the Armed Forces of Ukraine, as well as other military formations, formed following the laws of Ukraine, law enforcement and intelligence agencies, special purpose bodies with law enforcement functions, which are entrusted with the functions of ensuring the country's defence by the Constitution and laws of Ukraine.

It should be added that today, an integrated (complete) defence approach is being introduced in the system of ensuring the national security of Ukraine.

According to the Strategy of Ukraine's Military Security, the Integrated Defense of Ukraine is a set of measures, the main meaning of which is:

Preventive actions and stable support of the aggressor on land, at sea and in the airspace of Ukraine, counteraction in cyberspace and the imposition of one's will in the information space;

Using the entire potential of the state and society (military, political, economic, international legal (diplomatic), spiritual, cultural, etc.) to repulse aggression;

the use of all forms and methods of armed

struggle against the aggressor, in particular asymmetric and other actions for the defence of Ukraine, in compliance with the principles and norms of international law.

2. It should be added that today, an integrated (complete) defence approach is being introduced in the system of ensuring the national security of Ukraine.

According to the Strategy of Ukraine's Military Security, the Integrated Defense of Ukraine is a set of measures, the main meaning of which is:

First, before analyzing the subject word combination, it is necessary to analyze the presence of the definition of “resource provision”, “resource”, “provision”, or each of its elements.

The phrase “resource provision of the security and defence sector” is found in the Decree of the President of Ukraine “On the decision of the National Security and Defense Council of Ukraine” dated December 20, 2014 “On the resource provision of the security and defence sector of Ukraine in 2015”. The document defines only the volume of the financial resource allocated from the budget of Ukraine to ensure the state's defence capability.

Further, we will consider the Strategy of Military Security of Ukraine as a document that sets out a system of views on the causes, essence and nature of modern military conflicts. The strategy presupposes the achievement of goals and implementation of the priorities of state policy, including in the field of resource support for defence needs.

So, in the Strategy of Ukraine's Military Security in the section “Resource Support of Defense Needs”, it is determined that meeting the needs of the integrated defence of Ukraine ensures adaptation to changes in the security environment and balances the capabilities of the state. The use of human capital, information, material, financial resources of Ukraine, their strengthening at the expense of the resources of partner states, where citizens of Ukraine in military service and service in the military reserve constitute the most valuable defence capital of Ukraine. A core resource for the Armed Forces of Ukraine and other components

of the Defense Forces will continue to be international technical assistance and support of partner states in matters of military education and training of troops (forces), improving control systems, automation, logistic support, medical and other support, development of military-technical cooperation.

At the same time, the Law of Ukraine “On the National Security of Ukraine” stipulates that the Military Security Strategy of Ukraine determines the ways to achieve goals and implement the priorities of state policy in the military sphere, defence and military development, including in the sphere of resource support for defence needs. Although, in the approved Strategy of military security it is a question of “meeting the needs of defence”.

According to the Law of Ukraine “On the National Security of Ukraine” considered above a corresponding joint order of the Minister of Defense of Ukraine and the Commander-in-Chief of the Armed Forces of Ukraine No. 46/45. It is made in the context of organizing the planning of measures for the maintenance and development of the Armed Forces of Ukraine for 2021, 2022 and the next two years.

The joint order determined the list of heads and structural units in the system of the Ministry of Defense of Ukraine and the Armed Forces of Ukraine. These structures are directly responsible for the implementation of several activities, including determining the need for financial resources and planning activities and rational distribution of specific financial resources for their implementation within the framework of defence planning activities. The Central Directorate of Defense Resources of the General Staff of the Armed Forces of Ukraine was appointed responsible for summarizing the reporting documents on the implementation of the activities of the Plan for the maintenance and development of the Armed Forces of Ukraine. Forces of Ukraine for 2021, proposals for an indicative plan for the maintenance and development of the Armed Forces of Ukraine for 2022 and two subsequent years, the draft Plan for the maintenance and development of the Armed Forces of Ukraine for 2022 in the process of short-term planning. The Ministry of Defense

of Ukraine for the procurement and supply of material resources, within the limits of its responsibility, provides information for a certain reporting period on the purchase (modernization) of weapons and military equipment (material resources, services) under budget programs (subprograms). Ministry of Defense of Ukraine.

Attention should be paid to the definition of the concept of state resources through their decisive importance in the formulation of the concept and classification of resources and resource provision of the security and defence sector of Ukraine in the plane of the security and defence sector of Ukraine and issues of its resource provision.

Therefore, in the Law of Ukraine “On State Assistance to Business Entities”, in terms of general provisions, the meaning of the following terms is defined: local resources, state resources. State resources:

Movable and immovable property;

State budget funds;

The rest of the funds, which are the object of state property rights;

Land and other natural resources that are objects of property rights of the Ukrainian people;

Budgets of compulsory state social insurance funds;

Local resources such as movable and immovable property;

Local budget funds;

Other funds, land, natural resources owned by territorial communities of villages, townships, cities, districts in cities, objects of their common property managed by district and regional councils, property belonging to the Autonomous Republic of Crimea, managed by the Council of Ministers of the Autonomous Republic Crimea (On state aid to business entities).

Following the Law of Ukraine “On the Armed Forces of Ukraine”, the Ministry of Defense of Ukraine provides:

Life activity of the Armed Forces of Ukraine;

Functioning of the Armed Forces of Ukraine;

Combat and mobilization readiness, combat effectiveness, preparation for the fulfilment of the tasks assigned to them;

Application, operating and training;

Supply of weapons and military equipment;  
Maintenance of serviceability, technical suitability and modernization of weapons and equipment, material, financial and other resources and property.

The Ministry of Defense of Ukraine exercises control over the effective use of the Armed Forces of Ukraine and organizes the performance of work and the provision of services in the interests of the Armed Forces of Ukraine [6]. This is carried out following the amount of the required financial resource determined by the General Staff of the Armed Forces of Ukraine within the funds provided by the State Budget of Ukraine.

Further, the Law of Ukraine "On the Defense of Ukraine" determines that preparation of the state for defence in peacetime includes: providing the Armed Forces of Ukraine, other military formations formed following the laws of Ukraine, and law enforcement agencies with trained personnel, weapons, military and other equipment, food, clothing, other material and financial resources.

The Law "On Defense Procurement" stipulates that the basis for planning the procurement of goods, works and services for defence purposes is the needs, priorities of the security and defence sector, the number of financial resources required to meet them, stipulated by strategies, other strategic documents and state programs in the areas national security and defence.

The defining type of resource is financial resources in the process of defence procurement aimed at providing goods, works and services for defence purposes.

It is necessary to analyze to identify key research definitions:

The doctrine of defence resources management;

The doctrine of unified logistics;

order of the Ministry of Defense of Ukraine dated December 22, 2020, No. 484 "On approval of the Procedure for organizing and implementing defence planning in the Ministry of Defense of Ukraine, the Armed Forces of Ukraine and other components of the defence forces".

The doctrine of defense resources management is the main document for describing the theory and practice of the

functioning of the system of defense resource management in the general defense planning system of the Ministry of Defense of Ukraine and the Armed Forces of Ukraine. The Doctrine of Defense Resources Management gives such a definition to defense resources – financial, material and human resources directed by the state for the development and maintenance of the defense forces. The document considers defense resources management as a system, as evidenced by the presence of an appropriate definition: "a defense resource management system is a set of actions by participants in the planning, distribution (redistribution) analysis process within their powers, aimed at rational and effective use of defense resources".

Along with this, the team of authors (Semenenko O., Ostapets, O., Romanchenko, O., Onofriychuk, P., Moskalenko, I., & Dobrovolska, L., 2021) determines that in the methodology of defence resource management, the concept of "resource" is all that the executors of measures for the development of components of the security and defence sector of Ukraine have at their disposal. It is interesting that among the authors of this study are the managers who prepared the draft Doctrine on the management of defence resources. Therefore, it becomes necessary to revise the norms of the current doctrine in the existing edition.

It is interesting that in the scientific work of the team of authors "Methodological Problems of Military Theory and Practice" (Methodological problems, 1966) issued in 1966 in the USSR, it is noted that there must be a sufficient amount of material, financial and human resources as necessary conditions in the production of weapons and military equipment.

Nevertheless, clause 5.3 of the Doctrine of Defense Resources Management determines that the object of internal control is the production and non-production processes for the effective use of human, financial, material, intangible and information resources.

Thus, a certain inconsistency arises in the understanding of the general classification of resources in the system of defence resource management.

The order of the Ministry of Defense of

Ukraine dated December 22, 2020; No. 484 defines the sequence of actions when organizing the process and performing defence planning procedures in the defence forces. The document states that one of the main tasks of defence planning is the formation of the need for resource support for the development of the capabilities of the components of the defence forces.

Nevertheless, the definition of “resource provision” is defined as “provision of the ability with the necessary weapons and military equipment, equipment, stocks of material and technical means and consumables, as well as financial resources”.

However, the doctrine of defence resources management does not take into account the information resources defined in the Military Security Strategy in terms of defining defence resources. There are inconsistencies with a certain classification of resources defined in the order of the Ministry of Defense of Ukraine dated December 22, 2020, No. 484.

The definition focuses on material special equipment, stocks if there is only one type of resources – financial.

Although, in the text of the document, you can find types of resources: financial, informational, energy, human, material and technical, defensive resources.

Attention should be paid to the presence of a whole range of measures in the direction of resource provision at the stages of defence planning. Thus, the Interdepartmental Working Group on Defense Review carries out the forecast of resource support for the defence forces during the defence review. Working Group provides for the following tasks:

- 1) Determination of the necessary resource support for the components of the defence forces;

- 2) Assessment of the adequacy of the predicted resource support of the defence forces;

- 3) development of options for determining the need for basic types of weapons and military equipment, material and technical means, including missiles and ammunition, for the effective development of the components of the

defence forces.

This order defines the procedure for organizing and implementing defence planning in the Ministry of Defense of Ukraine, the Armed Forces of Ukraine and other components of the defence forces.

Following the Law of Ukraine “On the National Security of Ukraine”, the defence forces include: The Armed Forces of Ukraine, as well as other military formations, formed following the laws of Ukraine, law enforcement and intelligence agencies, specific purpose bodies with law enforcement functions that are entrusted by the Constitution and laws of Ukraine functions to ensure the country's defence.

Next, it is proposed to consider the Doctrine of Unified Logistics. The doctrine defines general approaches to the organization of logistics of the Armed Forces of Ukraine, other components of the Defense Forces, the purpose of which is to define common conceptual views on the formation and functioning of the logistics system of the Armed Forces of Ukraine and other components of the defence forces.

The doctrine in the part “Basic terms and definitions” gives the following definition of the term “resource” – available in the unit, part, connection, group or allocated to meet the needs (support) forces and means of logistics, weapons and military equipment, material-technical support, other assets or capabilities. Forces and means of logistics are military units, institutions, units of the Armed Forces of Ukraine, other components of the defence forces, which are designed to maintain stocks of weapons, military and special equipment, logistics, transportation, maintenance and repair, services and household needs of troops.

Further, in the course of highlighting the principles of logistics, there is a type of resources – logistics resources.

It is necessary to pay attention to the key point, which is that logistics following the Doctrine is a system where the functions of logistics are: logistics, technical support, transportation, and infrastructure. In total, the document identifies 22 types of logistics.

This Doctrine is related to the requirements

of the Resolution of the Cabinet of Ministers of Ukraine dated 27.12.2018 № 1208 “On approval of the Procedure for logistical support of defence forces during the defence of the state, protection of its sovereignty, territorial integrity and inviolability”. One of the main principles on which the logistical support of the defence forces is based during their preparation and application is the centralization of management to achieve effective tasks to meet the common needs of the defence forces with the involvement of all available forces and logistics of the defence forces. Their capabilities, as well as the efficient use of available resources.

Nevertheless, the specification of the list of necessary resources is not carried out, as well as the definition itself.

Next, we should consider the document developed based on the ANSI PMI PMBOK GUIDE project management standard, which is recommended as a basic standard for project management in the Ministry of Defense of Ukraine, the General Staff of the Armed Forces of Ukraine and other military authorities – Project Management Guidelines from 20.02.2019. In the document, the term “resource” occurs 42 times, but there is no interpretation of its meaning.

However, the document in terms of coverage of the content of the basic component (component) of the ability "M" (Material), defines the provision of resources as the provision of necessary weapons and military

equipment, equipment, supplies of supplies and consumables, as well as financial resources.

This definition corresponds to the definition of the content of the basic component (component) of the capacity set out in the order of the Ministry of Defense of Ukraine from 22.12.2020 № 484, which is discussed above.

It is interesting that in the Dictionary of Military Terms and Abbreviations the definition of the term “resources” is formulated as: “forces, material assets and other assets, defined or placed in the interests of the commander of a joint or special command”, where forces mean military actions of servicemen, weapons systems, equipment and necessary assistance or a combination thereof; a large group of fleets.

In the theory of accounting (Shvets V. G.), assets (from the Latin activist – active, active) are understood: “resources received by the enterprise as a result of past events, the use of which is expected to increase economic benefits in the future”.

The Instruction on the application of the Chart of Accounts for assets, capital, liabilities and business operations of enterprises and organizations provides a complete list of assets used in the chart of accounts.

In general, assets are classified on four grounds: non-current assets, current assets, prepaid expenses, non-current assets and disposal groups (Table 1).

**Table 1 – The main groups of assets in accounting**

№	Group	Assets
1.	Non-current assets	Intangible assets, construction in progress, fixed assets, long-term financial investments, long-term receivables, deferred tax assets, other non-current assets
2.	Current assets	Inventories, promissory notes received, receivables for goods, works, services, receivables for settlements with the budget, receivables for advances issued, receivables for accrued income, receivables for domestic settlements, other current cash receivables, other current receivables and their equivalents, other current assets
3.	Prepaid expenses	Expenses associated with preparatory work in seasonal industries; with the development of new industries and units; rental payments paid in advance, payment of an insurance policy, subscription to newspapers and magazines, periodicals and reference publications, etc.

№	Group	Assets
4.	Non-current assets and disposal groups	The cost of non-current assets and disposal groups held for sale is determined in accordance with Accounting Regulation (Standard) 27 "Non-current Assets Held for Sale and Discontinued Operations"

## Conclusions

An analysis of several regulatory documents governing the security and defence sector has shown generally different approaches to understanding resources and their types, in turn once again confirms the existence of a certain contradiction between the existing understanding of resources in the subject area and their content in modern economic theory, scientific management, the theory of strategic management and accounting. On the one hand, in the Doctrine of Defense Resources Management, resources are understood as financial, material and human resources allocated by the state for the development and maintenance of the defence forces. On the other hand, the concept of "resource" in the defence resource management methodology is defined as everything that the executors of measures for the development of sector components security and defence of Ukraine. It also speaks separately about intangible and information resources, but they were not included in the formulation of defence resources.

Partial analysis of the accounting theory showed a broad meaning of the concept of "assets", which must be taken into account in the course of further research, given the existing disagreements.

Thus, the analysis of the regulation of resource provision in the security and defence sector allows us to make a partial conclusion that there is a certain inconsistency in the formulation of the category of "resources".

Each resource support system, depending on the industry, is unique in its way and has its

specific features, and the types of resources required, depending on the purpose and goals of the system, will have certain differences.

Considering the above, there is a need to determine the main goal, goals of the resource support system for the security and defence sector of Ukraine and substantiate the procedure for determining them based on the formulation of the corresponding mission, vision and values. Following which the requirements for the classification of resources and their content will be formulated.

In the Doctrine of Defense Resource Management, "defence resource management" is considered as a system, as evidenced by the presence of an appropriate definition: effective use of defence resources.

This allows further research to consider resource provision as a system.

The author concludes that in the course of developing a modern concept of resource provision, the results of the study will be useful to all scientists and managers who embrace subject matter. The question of the appropriateness of the existing wide range of regulatory and administrative documents in the subject areas continues to be debatable.

Prospects for further research are seen in conducting a content analysis of scientific publications in the field of resource support for the security and defence sector of Ukraine to identify key features and analyze modern scientific thought.

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