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OLIVER BAKRESKI

University St. Cyril and Methodius Skopje/ Faculty of Philosophy/ Institute for Security, Defense and Peace,
Macedonia

SERGEJ CVETKOVSKI

University St. Cyril and Methodius Skopje/ Faculty of Philosophy/ Institute for Security, Defense and Peace,
Macedonia

LETA BARDJIEVA MIOVSKA

European University Skopje, Macedonia

PLANNING AND BUDGETING PROCESS IN THE SECURITY SECTOR OF THE REPUBLIC OF NORTH MACEDONIA

Abstract:

This paper aims to present the planning process in the security sector, which is complex, intricate, multi-phase and dynamic and is based on the design of budget requirements for the needs of the security sector. Planning counterpoises an activity in the creation of government draft budgets, which has a significant impact on the execution of budget projections. Hence, planning in the security sector is of great importance in providing the architecture of contemporary budgeting, setting and prioritizing goals and creating security policies. The initial premise in this paper refers to the hypothesis that planning is an essential element of security sector management and addresses the need for continuity in strategic and comprehensive planning in order to prepare and approve a budget that comprises the real needs of the security sector, as well as the necessity of implementation of the principles of cost effectiveness, budget transparency, system of control and balance and democratic oversight of budget implementation.

The dependent variable in the context of this hypothesis alludes to the assessment of security risks and threats, the environment, etc., which is in function of achieving the planned goals based on a specific time frame, clear organizational designation and system of accountability.

The methodology for this paper includes extrapolation, qualitative presentation and concrete interpretation of theoretical and empirical findings and available data on the specific topic through induction and deduction, analysis of formal government documents, strategies and plans, as well as laws governing this domain. The purpose of this paper is to emphasize the importance of planning as an initial stage in budgeting and the end result of the security resource planning process.

Keywords:

planning, goals, security, defense, resources, budgeting, process

JEL Classification: E60, R58, H54

Introduction

The primary sources analyzed and interpreted in this paper consist of qualitative data. The gathered material includes authorized lectures by the highest-ranking official representatives of the relevant ministries and their specialized units held at the Institute of security, defense and peace in Skopje, as a part of the ongoing cooperation among academia and the mentioned government and organizational administration in the security and the defense. Other data sources applied for the purpose of this research include extracts from laws, strategies, official documents, guidelines, books, publications and conference proceedings in the specific realm.

The following findings can be pointed out, which correlate to the derived hypothesis presented in the abstract, that policies, planning and budgeting are linked in symbiosis when it comes to achieving the goals of the security sector.

Literature Review

There are many various definitions, which describe planning from different aspects. Austrian author Peter Drucker, referred to as the father of management thinking, defines planning from the aspect of its content, as a formulation of goals, formulation of policies, programs and procedures for the accomplishment of the designated goals. Furthermore, planning covers defining of goals of the organization, creation of strategy for achieving of those goals and developing a comprehensive hierarchy of plans, which should activate and coordinate the activities.

In this direction, the Swedish economist Ingvar Svennilson, a member of the Stockholm School of Economic Thought wrote that planning is coordination of activities in various future periods with the use of a single plan (Carlson & Lundahl, 2017).

This discussion can be encircled with the remarkable views of the American author Steiner, which define planning in a most complex manner, starting from four viewpoints significant for the comprehension of the essence of planning:

- Planning as a future of the current decisions;
- Planning as a process;
- Planning as a philosophy;
- Planning as a structure.

Starting from the basic definition context, etymologically, the notion planning has its genesis from the Latin word *planus*, which can be described as flattened or smooth. In contemporary setting, planning is defined by the Cambridge Dictionary as an act to decide how to do something. Subsequently, the range of planning includes making drafts or outlines.

The need for planning depends on the capabilities and the challenges the organization or the institution faces and on the complexity of the creation of the projected future state. The specific goals define the future state, which the organization strives to achieve. The planning vacuum contains the assessment of the difference between the projected future state, which will most likely occur if new decisions and actions are not undertaken (Williams, 2009).

1. Planning

Fundamentally, planning is a phase of the management process and counterpoises a continuous process in bringing planned decisions and selection of most beneficial goals, policies, strategies, programs and plans.¹

The evolution and dynamics in the development of planning as a scientific discipline are in economics, where methods and means for real planning and reduction of costs at the expense of increasing profits are permanently sought. According to the systems theory, which has been predominantly developed in the last decades of the previous century, the lack of reality in planning leads to the collapse of systems. Hence, planning should be based on rational allocation of resources, or perceived in the broadest notion of the term, planning comprises of set of activities and measures which forecast a certain future structure of a concrete system.

Planning designated the goals, forces and means and turns them into planned tasks for certain individuals, organs and organizational units. Planning signifies a complete thinking in advance, which improves the decision making process. Actually, planning is a decision making process in which designates what and how a certain thing has to be done, before the action itself is undertaken, which signifies the influence on the working process as a whole or on certain segments. This implies that planning is not an act; it is rather a process which has no end point, which is primarily tied to the fact that planning is not just a passive adaptation of the events, respectfully, how will they occur, it is more an active impact upon them.²

1.1. Significance of planning

Having into account that planning is a systematic preparation and a fundament for realization of the goals in the future and as a process of abstraction of these goals in its essence is directed toward selection of the infinite group of possible variables and connections, it could be underlined that it is a traditional sequence of problem solving. The significance of planning is a characteristic in every action as a result of the decision making, and it is evident in the execution of numerous aspects which lead toward an improved position and standing of the institution. Additionally, planning counterpoises an assistance in the development of the institutions and stimulates efficiency in the achievement of the goals, and enables an integrative approach toward the organizational problems and current issues.

The reasons identified which impose the need for planning highlight several aspects. First, it is a communication process and as such it improves coordination. Second, it motivates an active effect of the impact. Third, planning leads towards better decision making by the inclusion of several factors in the contemplation process, considering all the future implications of the decisions made.

The importance of planning is reflected in the necessary level on which a certain organization / institution can anticipate the alternations in the surroundings and to decrease the time lag, which is included in the adaptation process. The institution's management team seeks for a general framework to integrate decisions and goals, and planning is proven important in that direction as well. In addition, planning is important because it enables communication, achieves coordination and cooperation and resolves conflicts.

¹ Bakreski, O. (2011) Fundaments of Security Management. Faculty of Philosophy, Skopje.

² Ibid.

The significance of planning emanates also from the need for:

- Rapid response to fast changes in the environment;
- Better utilization of the available resources;
- Protection of interests and goal realization;
- Unification of the various activities
- Consideration of new situations and reaction and adaptation toward them
- Achievement of a better working control system

In addition, the importance of planning becomes more emphasized in terms of rapid changes in the technical, economical, sociological, political and security surroundings, since planning builds up instruments for cognition of the uncertain future and adjustment toward it.

Planning is important because it results with concrete planning tasks, which have a purpose to relativize the conflict in the developing goals in society as a whole. It decreases incertitude in achievement of the of the designated goals, and it maximizes the positive variations from external factors.

Regarding the levels of planning - the tasks can be strategic, operative or tactical, which can be general, special and individual. The tasks and the planning on the highest level (strategic) are adjusted in accordance with the central level of hierarchy, while the tasks of operative level planning are adjusted on the various levels of the organizational structure.³

There are numerous classifications when it comes to definition of the sorts of planning. Depending on the shapes of social development, indicative, directive and optimal planning are distinct. According to the comprehensiveness of the levels, there are macro and micro planning. Based on the time dimension, the planning can be short-term, medium-term and long-term. Depending on the organizational structure, the planning can be for a specific organizational unit or planning for multiple organizational structures. From the aspect of planning of the changes, there are developmental, innovative, allocative and adaptive planning.

The set out findings point out to the conclusion that it is hard to define planning as a scientific discipline, especially if it is known that difficulties are created for the level of its theoretical shaping, and if it is acknowledged the fact that its practical action displays adaptability, vitality and flexibility of the various socio-political and economic conditions. However, from the disclosed definitions, emanates that planning is basically an intellectual process which enables undertaking the matters as it was intended, and while undertaking the actions, to be guided by facts in an appropriate way.⁴

It can be also pointed out that planning should be based on rational allocation of the resources, or perceived in the broader concept of the notion, planning comprises a sum of activities and measures with which a certain future structure of a concrete system is forecasted.⁵

1.2. Planning process

³ White Paper on Defense 2012. Ministry of Defense of the Republic of North Macedonia.

⁴ Bakreski, O., Milosevska, T., Bardjieva, M., L. (2018) Coordination and Reorganization of Security Institutions. International Scientific Conference Security Sector Reforms as a Precondition for Euro-Atlantic Integration. Faculty of Security, Ohrid.

⁵ Manual for Strategic Planning. General Secretariat of the Government of the Republic of North Macedonia.

The planning process attempts to designate the fundamental formulations of the directions and the identified needs. The planning process nominally consists of five elements. Each of these elements complements one with another, and can be illustratively presented by the following order:

1. Setting primary goals and intermediate goals
2. Considering alternatives
3. Formulating plans
4. Designating goals
5. Plan outcome

In general, the phases of the planning process can be clustered in the following manner:



Figure 1: Phases of the planning process. Source: Bakreski, O. *Basis of Security Management*. Faculty of Philosophy, Skopje, 2011.

The success of the planning process is determined by these identified criteria:

1. Participatory criteria
2. Continuity criteria
3. Coordination criteria
4. Integrative criteria
5. Experimental criteria

The enumerated criteria presupposes that the managing of the planning process needs to ensure participation of all of the involved subjects that can contribute toward the goals achievement. Furthermore, given the nature of the ambience and the surroundings of the institution, the plans should be continuously updated and adjusted in order to adapt to the new circumstances.⁶

⁶ Ministry of Defense of the Republic of North Macedonia. Long Term Plan for Defense Capabilities Development 2019-2028.

The coordinative aspect signifies that the activities in a given institution or organization should be individually planned, but none of the activities shouldn't be completely independent and the time dimension should also be preserved, since the activities have a consecutive order. Integration depends on the level of interdependence and interaction of the personnel and departments in the given organization or institution. The experimental aspect refers to the shift in perceptions regarding that experience is the best teacher, given the accelerated technical-technological development in order to achieve flexibility, in certain situations, designed and controlled experiments can be a contribution toward a complete and relevant feedback.



Figure 2: Sequence of planning process implementation. Source: Bakreski, O. *Basis of Security Management. Faculty of Philosophy, Skopje, 2011.*

2. The significance of planning in the security sector

Planning in the security sector can be used to identify and manage risks and assist in decision making through:

- applying appropriate controls effectively and consistently (as part of the institution's existing risk management arrangements)
- adapting to changes while protecting the delivery of tasks, duties, activities and services
- strengthening the resilience of threats, vulnerabilities and challenges that activate and stimulate improvements in security performance.

The security sector planning is an integral part of security and defense policy. Security and defense planning includes logistics, command, control, communications, resources, emergencies and contingencies and weapons planning. Force planning is considered a central process in security sector planning that synchronizes all other planning disciplines. Security and defense planning is carried out within the framework of security and defense policies and in accordance with national security objectives.

Security and defense planning is the process by which security objectives are translated into security and defense capabilities. Security and defense planning is an important area for building integrity and good governance. It is crucial that defense planning is carried out responsibly and transparently in order to avoid corruption. Spending public resources in a planned, responsible and strategic manner enables effective and efficient defense capability.⁷

Planning also provides for the optimal distribution of resources, necessary for the democratic and economic development of a country. Defense and security planning should be done in coherence and in line with national defense and security objectives. Control and surveillance mechanisms must be put in place to ensure that the defense and security planning process is in line with those objectives, as well as with international standards and good defense management.

2.1. Planning process in the security sector in the Republic of North Macedonia

The strategic planning by the Government in the Republic of North Macedonia is implemented continuously in medium-term three-year framework. This means that ministries and other bodies of the state administration prepare a plan, which reflects the priorities, goals, programs in the next three years. At the end of each year, each ministry / institution makes an analysis of the achievements in the past year, checks if the programs, measures and activities for the next two years are planned and updates the strategic plan with measures and activities to be implemented in the third year. Strategic planning helps the state administration bodies to analyze and determine what they want to achieve and plan how to achieve it. By implementing the strategy in practice and through strategic action, the authorities can focus on what really matters, i.e. priorities and that way to allocate their budget resources.

In addition of the notional definition of the process of planning and its significance, below is empirically depicted and explained the planning process in the security sector in the Republic of North Macedonia, respectfully, the Ministries for interior and Defense as part of the state security sector.

The planning in the Ministry of Interior on a strategic and operative level is aimed to contribute for a more successful functioning, orientation towards concrete results and achievement of the identified strategic priorities, which are underlined as follows:

- I. Increasing the level of public safety, non-selective fight against organized crime and corruption, as well as reforms that will ensure the rule of law;
- II. Implementation of reforms in the security system of the Ministry of Interior, participation in the fight against contemporary security threats and challenges, including terrorism and the foreign fighters violent extremism phenomenon;
- III. Continuous participation in the process of European integration and NATO, impartial and non-selective enforcement of laws.

The strategic plan of the Ministry of Interior 2018-2020 contains three strategic programs, which are concentrated on police development, national security and counter-terrorism and promotion of the joint functions of the Ministry of Interior.⁸

⁷ Bakreski, O. (2018) Security Systems - Comparative Analysis, Faculty of Philosophy, Skopje.

⁸ Law on the Interior Matters. Ministry of Interior. Government of the Republic of North Macedonia.

The programs are designed in accordance with the opportunities, risks and threats of the environment and having in mind the advantages and disadvantages of the ministry. For each program and sub-program, indicators of success have been established, through which monitoring will be enabled and measurability of the achieved results (through statistical, qualitative and relevant data), which guarantees control, monitoring and performance evaluation in implementation of planned projects and activities.

The Annual plan of the Ministry of interior for 2021 states that the Strategic Plan of the Ministry of Interior 2021-2023 is composed of two strategic programs:

- Police development, which contains six sub-programs:
 1. Involvement and communication with the community;
 2. Strengthening the capacities of the Public Security Bureau in the area of criminal affairs and suppression of organized crime;
 3. Strengthening the capacities of the Public Security Bureau in the area of police affairs of general and special competence and improving road traffic safety;
 4. Strengthening the capacities of the Public Security Bureau in the area of forensic technology;
 5. Strengthening the capacities of the Public Security Bureau in the field of border management and migration;
 6. Strengthening the capacities of the Public Security Bureau in the field of specialized police services.

- Improvement of the joint functions of the Ministry of Interior, which contains seven sub-programs.
 1. Introduction of a document management system (DMS);
 2. Human resource management;
 3. Improving the training system for MoI employees;
 4. Improving the service orientation towards the citizens and other stakeholders;
 5. Upgrading of telecommunication and information system in the Ministry of Interior;
 6. NATO integration and security of classified information;
 7. Strengthening the capacities for internal control, professional standards and implementation of anti-corruption program.

When it comes to the Ministry of defense, the plans are transferred to the appropriate structure with the required capacities, taking into account the available resources. The budget programs in the Strategic Plans most often refer to the programs of the separate organizational units of the budget user and most often, as such, are not reflected in the budget.

When it comes to defense planning, the J-5 Unit in the General Staff performs operational and professional work in planning, organizing, preparing and commanding the Army as a whole or in its parts, while accomplishing the tasks arising from the Army mission.

The designated tasks of the General Staff are army planning and organization, which include activities for preparation of a proposal for organization and formation of the Army; Determining military needs and priorities for force planning, analyzing the links between military needs and available resources as well as issues related to NATO standardization; Promotion and development

of personal management, intelligence, counterintelligence, security and protection of forces; Organization, preparation and implementation of operational capabilities and combat readiness, logistical support, training, financial support and civil-military cooperation; Preparation and adoption of professional rules and instructions regarding the use of the Army units, internal order and relations in the performance of the service in the Army and other professional rules and instructions relevant for work in the Army; Preparation of draft plans for equipping and modernization of the Army.

The designated units of the General Staff of the Army for the Army planning and use include coordination and control of the plans of the subordinate commands, planning measures, activities and procedures for raising and controlling the level of combat readiness in accordance with the assessed security situation, planning measures, activities and procedures to support the forces of the Ministry of Interior in dealing with asymmetric threats, organization of activities and procedures to support the central and local government in dealing with natural disasters, operational use of the Army, i.e. its parts, and with the approval of the Supreme Commander, ie by a decision of the Assembly; preparation of a plan for mobilization of the Army and execution of the mobilizations of the Army or its parts, as well as achieving and maintaining the combat readiness of the Army, among other.⁹

The planning and implementation of the training and exercises of the Army presuppose planning, organizing and controlling training to achieve and maintain the required level of combat readiness of the commands and units of the Army and the Armed Forces as a whole. Coordination of training for the participation of the Army in multinational operations and missions for maintaining peace and the fight against terrorism, coordination of training and exercise projects with NATO and coalition partners Planning the Army training activities.

When it comes to intelligence, counterintelligence and protection of forces in the Army, the General staff Units organize the intelligence and counter-intelligence system in the Army and coordinate with organizational units of the competent institutions in the system in the Republic for the planning and participation in the organization and preparation for prevention of asymmetric threats aimed at the defense of the Republic, as well as coordination and participation in activities for providing persons, commands and facilities of importance for the defense, as well as planning measures, activities and procedures for protection of secret data in the Army and planning and coordination of activities for detection and prevention of crimes in the Army. For the logistics support in the Army, the General Staff undertakes planning and control of the implementation of the logistical support of the Army, supply planning, maintenance, movement and transportation, medical support, infrastructure and services, planning of the Army capacities for accommodation, maintenance, provision of services, storage facilities and other infrastructure. Organization and preparation of Control Information System counterpoises planning and development of an information support and management system, development of liaison plans to support the command and control of the armed forces, as well as planning, coordination and control of the procedures and means for crypto protection in the Army.¹⁰

⁹ Bakreski, O. (2010) The Defense Plan as a Product of Defense Planning in the Republic of Macedonia. Annual Anthology. Faculty of Philosophy, Skopje.

¹⁰ Law on Defense of the Republic of North Macedonia. Ministry of Defense. Republic of North Macedonia Government.

Financial planning for the needs of the Army presupposes preparation and participation in the preparation of financial plans for the needs of the Army and implementation of the approved financial plans for the needs of the Army.

The J-8 Unit in the General Staff is designated to be in charge for the budget and finances and planning of the financial resources for development and regular activity in accordance with the program structure of the Army, execution of the financial operations in the Army.

The management of the resources is organized and implemented through the system of planning, programing, budgeting and executing (PPBE).

The fundamentals for organizing and implementation of the PPBE system are the following strategic documents:

- National Concept for Security and Defense
- Defense Strategy
- Decision on Determination of the Strategic Priorities of the Government of the Republic of North Macedonia
- Strategic Defense Review
- Long-term Development Plan
- Other Documents.

2.2. Planning and budgeting in the security sector in the Republic of North Macedonia

Creating security policy is considered to be a natural task of the executive, which primarily arises from the goals of the Government, which include setting economic and development policies and their implementation, as well as the coordinating role that the Government has in the strategic planning process. level in line with the budget process.

The executive creates draft laws on security, while lawmakers consider these proposals and, if necessary, can propose amendments to explain and express the new security situation.

The relationship between the executive and the legislature can also be described as a bridge to the public, in the sense that members of parliament can convey the concerns of the people and ensure that they are heard and taken into account in the laws proposed by the executive in security laws and security policy.

It should be noted that one of the most important mechanisms for parliamentary control of the executive is the budget.

Basically, the country's budget is an annual plan of public revenues and public expenditures that are expected to be realized in the year for which the budget was adopted. This means that the budget consists of two parts, namely revenue and expenditure part. The revenue part of the budget expresses the expected public revenues that should be collected during the year by types and amounts. The expenditure part gives the expenditures that are planned to be made during the year by holders and in amounts. The budget is usually adopted for one year, but the budget and calendar year do not have to coincide.

The modern budget, in addition to covering the costs of performing classical state functions, such as the functioning of the state administration, judiciary, defense and security of the country, etc., appears as an important factor in conducting social policy in the country, and recently as an important economic factor, in terms of giving various premiums, regressions, incentives, etc. which are in function of the development of certain branches, exports, etc. The budget also appears as a source of investment in certain key infrastructure facilities, energy facilities, etc., which are of general importance for the economic development of the country.

When managing the budget process, to establish a budget framework for good practice in the defense and security sector:

- It should be ensured that expenditure is properly allocated / coded and is not a target of corruption
- Analysis of deviation need to be made in order to avoid destabilizing effects in reallocation of budget execution
- Use of expenditure monitoring studies to contribute to the improvement of the flow of budget funds for the first lines of operational units in defense and security
- Increasing the efficiency of the use of resources with systematic organization in procurement
- Develop the capacity to create strategic plans in order to maintain an optimal level of security commensurate with financial capabilities and to avoid the risk of spending limited financial resources in ways that may not enhance or even erode security.
- Alignment of the plans with the available resources has to be made, so that even when the resources are limited, there will be fulfillment of the plan as it was the initial intention.

In order to show the approved funds for the budget users in the Budget, during the preparation of the budget requests the budget users group the projects / activities foreseen with their Strategic plans in one or more programs.

In order to finance a project / activity, the budget user use the funds that have been approved for the program budget in which the respective project is classified. The programs show the approved funds to the budget users per project / activity. The budget of the ministry / body should clearly support the established programs and it is a transparent tool through which the priorities of the government are realized.

The results of the program phase is an approved group consisting of large programs that necessarily include all activities of the defense and security system for a certain time interval.

When defining programming, it must be noted that it is a constant iterative process in which approved planning documents are converted into large programs, subprograms and subroutine elements over a period of time and using available resources.

Programming consists of a wide range of activities whose ultimate goal is to copy the strategic plans into specific details in order for the plans to be executed in a specific time frame. The programming is based on the analysis of the available financial resources, due to their direct connection. Programming is used to select the best option in order to achieve the set goals and objectives. The most important product of the programming phase is a set of large programs in the defense system. Large programs are important management tools - in addition to their role in the

planning process, they also serve to control implementation, by collecting data on program execution and the ability to take corrective action.

Big program data can also be used in Parliamentary control over the security system.

Conclusion

The year 2020 for the Republic of North Macedonia, beside the tremendous impact of the Covid-19 pandemic, has been marked as the year of accession in NATO. As one of the vital goals of the country, written in the Constitution, as well as a strategic government priority, it was a milestone event. However, this newly gained position also presupposes fulfilling obligations and reaching performance and capabilities thresholds, starting with the planning phase in the field of institutional management and leadership in security and defense and synchronizing and advancing defense and security planning in line with NATO and EU standards, and completing with a detailed and precise budget created by implementation of the appropriate planning and budgeting model.

In the ministries and state administration institutions, planning is used as an aid to more efficient, more coherent and more transparent targeting of existing assets, both national and international. It is also a mean for ensuring the joint work of the engaged parties towards achieving the common goals, as well as for the need for assessment and adjustment of the administrative action of an ever-changing environment.

The significance of the role of planning as a management process, starting from the theoretical definitions, concluding with the empiric implementation is to provide a framework for preparing realistically feasible and effective programs, projects and activities in order to achieve the set goals and desired results, which in turn are in function of achieving strategic priorities. Achieving the priorities should move within the established fiscal framework with constantly reviewing the optimal utilization of all resources. That is why during the planning the ministries and other state bodies are needed management to carefully analyze all their potentials to determine how to the most economically possible way to use their resources, as financially and humanely, in the implementation of its priorities.

The reason this phase of the security institutions management process is significant in the Republic of North Macedonia is the specific context of the society, regarding the security sector reforms which are carried out during the last three decades, each chronological interval with its specific characteristics. The mismanagement of resources, neglect of assets and deterioration of capabilities was visible and evident as well during the mentioned period in the realm of the defense and the security sector of the Republic of North Macedonia, which led to political instability, social crisis and development stagnation.

Overcoming these events in future and reconstruction of the ramifications presupposes sustaining institutional capacity by implementing standard procedures as prescribed in the according laws, norms and guidelines and their consistent implementation, with elimination of unprofessionalism, lack of transparency, heavy political involvement in defense and security matters and squander of budget allocated resources.

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