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Review article

## THE INTERDEPENDENCE OF PLANNING, PROGRAMMING AND BUDGETING

### **Abstract:**

*Planning is a significant process function and counterpoises a very complex, dynamic and specific activity, which means that its subject consists of all forms of social activity, activities and life. Planning and programming are equally important to all entities regardless of their size and goals, as they all have experienced painful problems with their planning efforts. Some emerge from the planning process itself, and some from the implementing procedure. Therefore the question arises: „How to help overcome failures in planning from failures in implementation?“ Hence, the management team has no choice regarding the question: “Do they want to plan or not?“ The sole alternative is to carry out the planning completely, pragmatically and systematically. On the other hand, programming connects planning with budgeting and execution, and counterpoises a sort of rational assumption to “turn” plans from adopted plans into programs, that is, projects and activities across main accounting categories, in accordance with the desired capabilities and priorities. The analysis of the entire matter processed in this paper is carried out in a very specific way through the prism of identifying not only the problems related to planning, programming and budgeting, but also making a scientific contribution to the foundation of this rather significant conditionality and interdependence.*

**Keywords:** *planning, programming, budgeting, budget, budget process.*

## 1. Introductory remarks – Planning and programming

Planning is a ubiquitous phenomenon and as such is aimed toward determining specific directions of action in order to ensure the quality of work and living. Thus, planning structures actions to achieve goals, which implies that planning is a key tool for determining action strategies. Therefore, consideration must be taken into account to make the planning clear and devised out in detail so that the set goals can be more easily and efficiently achieved (Bakreski, 2023, 15).

Ever since the beginning of the development of civilization, people have been planning, respectively, they designate their goals, they determine the planned tasks that they want to achieve, as well as the methods in which those goals and objectives could be achieved. Hence, the basic question is not: “Is there a need to plan?» it is rather the question: «How to plan?» as well the question «Will the planning of the activity mean a rational proposal for the achievement the planned goals and objectives?» Currently, we cannot try to enfold the entire complexity of today’s world, the occurrences and processes that take place, the complexity of the manmade created systems, the type and number of information circulating through it, without simultaneously facing the need for their comprehending and planning (Gjoreski, 2016).

Planning is done on a daily basis by almost every person. In personal life, it is contemplating about certain things that need to be done the next day, the next week or the next month. Personal activities are very often planned in an informal way. However, institutional planning is more complex, formalized and accountable. The main purpose of planning is to develop a course of actions to achieve goals, that is, it is a decision-making process or anticipatory decision-making. (Shuklev, 2011: 88).

In its essence, planning counterpoises a continuous process that never ends and through it, we predict the future. Planning is deciding in advance what to do, when to do it, and how to do it. Through the process of planning we look into the future or predict what will happen in the future and prepare accordingly. Without the planning process, the functioning, future and survival of an organization cannot be imagined. Planning is usually understood as a process of setting the goals of the organization and determining the correct course of action, as well as with which resources the goals will be achieved. It bridges the gap between where we are now and where we want to be. It is closely related to making decisions about what to do, how to do it, when to do it and with whom to do it? Through planning, it is decided what the future of the organization will be and how it will be achieved. Within an organization, planning is carried out continuously and is executed at all levels of management. Planning itself includes the definition of goals, strategies, policies, plans, programs and procedures for the implementation of the plans (Koontz & O’Donnell, 1959: 718).

Planning is in a certain interdependence with programs and programming. The program represents a set of related tasks, activities, projects and sub-

programs that achieve a common goal. The program integrates various resources needed to achieve general (common) and specific goals. The general objective sets out the desired result that is to be achieved (Cathro, 2012).

Through the programs, the planning is connected with the resources with precisely and clearly defined deadlines for the execution of the set goals. That is, alternative ways of achieving certain goals are defined and analyzed, various options are evaluated in terms of possible costs and benefits and the impact of resources on the planned dynamics in achieving the goals. Through the procedures, the actions that are subsequently undertaken to implement the set goals are provided in detail (Gjoreski, 2020: 10-20).

Programming is a continuous process that connects planning, budgeting and execution, and in which the adopted medium-term plan is "transformed" from adopted plans into programs, i.e. projects and activities across main accounting categories, in accordance with the desired capabilities and priorities defined in the phase of planning. Also, with programming, alternative ways to achieve the goals are analyzed, different options for achieving the goals are evaluated in terms of possible costs and benefits, which makes it possible to perceive the impact of the accompanying resources on the planned dynamics for achieving the goals (Službeni list Republike Hrvatske, NN 113/2008).

Basically, programming is aimed at harmonizing and integrating resources between different programs according to their priorities. More precisely, programming can be described as a process by which:

- alternative ways to realize the plans are defined and analyzed;
- the planned expenses are identified by categories and years of alternative ways of realizing the plans;
- programs are adjusted in accordance with projected resource constraints;
- a basis is provided for conducting an analysis of alternatives for making strategy and directions;
- resource management is integrated and balanced and
- a basis is provided for assessment of the appropriate budget (eg. for security, defense) within the state budget.

In general, the programming process refers to the program year or the year of monitoring the program and financial guidelines. The program year always includes the following years. The development and definition of the new program years consists of the adjustment of the existing program years, as well as the analysis and definition of new program years. Thus, continuity is ensured in the implementation of strategic and development plans in the programs. Basically, the program represents a set of related activities and projects that achieve a common goal. The program integrates various resources needed to achieve the general (common) and special goals adopted in the planning phase. So the program represents clearly taking steps to achieve the goal. The development of the program requires the programmer to predict what, who, how and when to

act and inside the program each activity or project must be defined with specific goals that must be a support in the execution of the general goal of the program.

The question "How to reach to a good program?" is often asked. The answer to this question holds the impression that it is simple, but on the contrary, it is difficult, and in order to get to the right answer, we need to consider the basic steps for creating a specific program, which are usually aligned in the following logical order: analysis of the initial state, identification of the problem, analysis of the problem, determination of priorities, expected (desired results), "interested" in the program, analysis of impacts and possible opponents, analysis of resources.

Basically, the programs are implemented through subprograms, tasks, activities and projects, and are intended for the needs of management, command and program elements, for the optimal use of the available resources and the realization of the planned goals.

## **2. Budgeting and execution of the budget**

### ***2.1. Concept of budgeting and budget***

Budgeting is a formalized system of forecasting, planning, supervision and control of the use of resources (Abraham, *et al.*, 2008). The budgeting process consists of conducting political discussions, establishing priorities, allocating resources, etc. (Jones, *et al.*, 2012: 328). The traditional approach to government budgeting is the incremental budget approach. The current year's budget becomes the basis of the next year's spending plan, and most of the attention in analysis and policy is focused on how to modify the current year's spending plan based on next year's projected revenues (Wildavsky, 2011:5). This approach of budget increase works if the budget is below the optimal level, during periods when there is a reasonable and stable increase in expenditure and income, and the current level of expenditure can be financed with relatively little controversy. However, the incremental budgeting approach is independent of the financial challenges arising from the new normal set in place, consisting of relatively flat or declining revenues, increased pressures due to health care costs, pensions and service claims, and continuing structural imbalances (Behn, 2011:5). Priority-based budgeting is a solid, sensible and strategic alternative to incremental budgeting. Priority-based budgeting is both a philosophy of how to budget for scarce resources, but also a structured and flexible process that involves step-by-step how to do it. The philosophy of priority-based budgeting means that resources should be allocated according to how effectively the general and specific goals of the program or service most important to the community will be achieved. With the priority-based approach, the government identifies its most important strategic priorities and then, through a collaborative and evidence-based process, ranks programs and services according to how well

they align with the priorities. The government then distributes the funding according to the ranking made (Trenovski & Tashevska, 2014: 8).

In large corporations, budgeting is a collective process in which operating units prepare their plans in accordance with common goals announced by top management. Public sector budgeting has similarities in context with the private sector, but contains a greater focus on the relationship between policy development, performance monitoring and statutory objectives. The key objectives in public sector budgeting are the following:

- Assistance in cost planning to meet policy needs;
- Policy implementation and control;
- Performance measurement and supervision;
- To determine the total consumption of the organization and ensure that it is consistent with the total revenues (adjustment of the rate of local taxes);
- To provide a basis for approval of consumption and collection of payments and collections;
- To provide a basis for budget control;
- To meet statutory needs.

A mirror of every economic program and list of priorities that a country has, is the Budget of a country. The planning and implementation of the Budget of a country represents the planning and implementation of its plans and priorities for the future one-year period, which will have an impact in the coming years. In the political market, which is very similar to any other market, the citizen based on the presentation of priorities (product qualities) on each of the presented political platforms decides to cast his vote (decide to buy the product) for a certain political option. Casting the vote (buying the product) also represents giving the right to the chosen political platform (the seller) to decide the price that each of the voters should pay in the future (decides on taxes and other charges) and the priorities for which the collected funds will be consumed (the product that the buyer will receive in the future). The implementation plan, i.e. the deal that was concluded on the political market, i.e. the plan for securing the funds and spending them in the most efficient and effective way, is reflected in the proposed Budget.

The budget in every country is indisputably the nerve center of the overall public, respectively, state sector. In the literature that studies the theoretical aspects of finance, one finds the claim that the term "budget"<sup>1</sup> itself comes from the old French word "bouget", which means a small leather bag in which the finance minister carried the acts for parliamentary discussion and adoption of projects for financing certain common, public and state needs. Hence, the word

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<sup>1</sup> The word budget has an English origin (budget), and derives from the Latin word *bulga*, which means a leather bag, wallet, in Вујаклија М, Лексикон на странски зборови и изрази, Просвета, Белград 1986, стр. 134.

passes into the English financial terminology, where the minister of finance in a parliamentary procedure came out with a budget speech before the House of Commons, with a certain proposal for the calculation of income and expenses, which he usually carried in a leather bag. The opening of the bag and the discussion was called "opening the budget".

The budget is at the very beginning of the financial activity of public bodies, because without the approved budget neither revenues nor expenditures can be collected. The need for a budget in the collective economy is much greater than in the private sector, because it brings order and system to the public accounts. In the domain of the financial economy, that order and system is not easy to achieve without a certain plan that foresees the acquisition and spending of social funds. The budget is exactly that plan. Without it, it is difficult to imagine an organized society. Even the oldest countries were not without some budgetary organization (Andreadis, 1961). Even in ancient Athens there was a budget, indeed in a primitive form, but with elements that mark that institution. There is no reliable data on the budget of Rome (there are more on taxes), that is, there was no budget during the republic, but therefore it appears in the era of the empire of Augustus (Lotz, 1931: 104).

There are different approaches in defining the term budget. The budget is defined differently when considered from an economic-financial point of view, and differently when considered from a legal or political point of view. Thus, if it is accepted that the budget can only be discussed when simultaneously the legal, economic-financial and political assumptions are fulfilled, which enable the financing of public, i.e. state expenditures; and at the same time be socially necessary and justified, technically possible and economically rational, then it can be said that the budget is a relatively new financial instrument.

The budget is an instrument that displays revenues and allocates funds - expenditures for financing constitutionally designated functions and legally determined obligations, respectively, the budget is a legal act, among other things, because its adoption takes place according to the procedure provided for other laws. So, the budget has the character of a state financial plan for one year and represents a forecast, but it is more than that: the budget provisions are binding on the state authorities from the expenditure side and the anticipated expenses should not be exceeded without rebalancing the budget, i.e. without amendments and additions to the budget according to the same procedure as it was adopted.

The budget is a document that contains a list of planned revenues and expenditures of the state for one year. The revenue plan tells us how much money and from what sources the government plans to collect it, while the expenditure shows what the government intends to spend the collected money on. So, the budget represents an annual review, that is, a plan of state public revenues and expenditures. Public revenues are primarily derived from taxes: direct taxes, such as personal income tax, profit tax and others, and indirect taxes such

as: value added tax, excise duties, customs duties. Practically, taxes represent the most significant, the most dominant form of income in modern economies.

A budget can also be defined as an estimate of expenses, income and resources for a certain period, which reflects the future fiscal condition and goals. The budget is expressed in numbers and is approved in absolute amounts for purposes that are usually determined by laws and regulations. In the consumption process, the very transformation of assets from cash to current form is expressed through the market price. That is why the budget actually represents a "direction" of spending a certain part of the national income to finance certain activities (Žugić, 2007: 137).

The budget is a "prefigure" of future financial expenses and its primary task is to determine the objects and limits of public needs, on one hand, and to provide a system of adequate funds to cover them on the other. That is its financial function. But the importance of the budget is not only in the financial domain. The traditional budget had and still has its political reason for existence. The funds provided by the budget enable political ideas to move from concept to reality. The budget itself is a projection of these values for the next calendar or fiscal year. As part of this process, each unit presents its plans and budget for review by upper management and may then make any changes resulting from instructions from negotiations with the upper level.

A budget is an annual plan of public revenues and expenditures. More specifically, the budget is: 1) A blueprint for how the government spends our money. What activities are financed with public money? How much does the government spend on salaries, on health, on defense, on police, on education, on culture? How much does the government spend to help the poor and socially disadvantaged? 2) A plan for the way the government collects funds from economic agents, respectively, from where it will finance its activities. How much revenue does the government collect from different sources and types of taxes: personal income tax, profit tax, value added tax, excise taxes, social contributions, etc.? How much does the government take from the wealthier citizens and how much from the poorer ones? 3) A plan for government borrowing or debt repayment. If revenues are higher than expenditures, we say that the budget is in surplus. In that case, the government can reduce the public debt. On the contrary, if there is a budget deficit, the government should find a source to finance it, either from the country or abroad. 4) A plan that affects the entire national economy. Some types of expenditures (costs) from the budget aim to increase productivity in the economy and lead to faster economic growth and a higher standard of living. Such expenditures are, for example, the costs of education, infrastructure construction, research and development, etc. Social protection costs enable vulnerable and poor population groups to achieve a certain socially acceptable level of living standards. On the other hand, taxes reduce the income of citizens, and thus their consumption. 5) A plan that affects the national economy. When the economy is growing, people (and firms) earn more income and unemployment is lower. In this case, the revenues in the budget in-

crease, and the expenditures for social assistance (example for unemployment) decrease. Then there is a high probability that the budget will achieve a surplus. 6) The budget is an instrument of fiscal policy. Fiscal policy is defined as the use of state revenues and expenditures to act on macroeconomic aggregates, that is, total economic activity. So, in addition to the fact that the budget aims to finance the activities of the government, it also influences the achievement of the macroeconomic goals of growth, price stability, full employment (Mojsoska-Blaževski & Nikolov, 2010: 12-13).

Therefore, the presented broad definitional approach indicates that the budget has a central place in the financial system of each country. Generally speaking, the budget represents a systematic review of all revenues and expenditures that the state will realize during a planned period, i.e. during a budget year. The financial law scrutinizes a set of norms in the budget that regulate the relations between the state authorities that are obliged to predict, realize and use public funds. Budgetary law expresses all the acts on the basis of which the procedure for the adoption, implementation and control of all budget flows is regulated. Important features of the budget are: 1. The budget is adopted by the state parliament in the form of a law. 2. The budget is a law in form and not in its content, because it does not contain rules and obligations as is the case with other laws. 3. The budget foresees the revenues and expenditures for one budget year and usually refers to one calendar year. 4. The budget must be approved before the beginning of the budget year. Otherwise, if the budget, for any reason, is not passed on time, temporary financing must be carried out, in accordance with the legal regulation. 5. Income and expenses are planned in the budget and are expressed in monetary units. Realized revenues and expenditures in the budget do not necessarily coincide with the planned ones, which is the case today in the largest number of countries in the world. 6. Each budget is usually forwarded by associated legal acts (eg Law on budget execution). 7. And as we have already mentioned, the budget is a financial instrument, through which a large part of the social product flows and is redistributed (Daskalovski, *et al.* 2006: 10-11).

For each budget, the central issue related to it is the preparation. According to the International Monetary Fund, a full understanding of the budget planning and preparation system is essential, not only to derive expenditure projections, but also to be able to advise policymakers on the feasibility and desirability of specific budget proposals, from a macroeconomic or microeconomic perspective, because it has been empirically proven that it is much easier to control government spending during the bottom-up budget preparation than later during budget execution (Premchand, 1989).

So, realistic financial planning is key to implementing a project or program. A professional and transparent approach to budget planning will help to convince investors, development banks and national or international donors to make financial resources available (Smith & Brooks, 2013: 177).

## 2.2. Budget functions

The budget as a particular plan of the public revenues and expenditures of the state, established for a certain period of time is a complex legal act through which the revenues of the budget are secured, or the state authorities are given the right to expenditures for the performance of their constitutional and legal obligations, i.e. competences. As such, the budget has multiple functions. The most significant functions of the budget are: planning, political, legal, economic, stabilization, financial and control functions (Žugić, 2007). *The planning function* of the budget is contained in the nature of that act, which by definition is a document that contains a mutually leveled balance sheet of anticipated revenues and expenditures. Since every forecast is basically a planning of goals, as well as the means and methods for achieving those goals, that budget is a kind of a planning document. *The political function* of the budget arises from the manner of its adoption and its impact on all spheres of life. Namely, the budget is adopted by the representative body (the parliament), which implies a wide influence of all those interested in the country, above all the citizens and other taxpayers in the conduct of state policy. *The legal function* of the budget stems from the fact that the budget is a legal act, which as such produces certain legal consequences, i.e. rights and obligations. *The economic function of the budget* derives from the instruments that the state uses to achieve its economic goals, and with which, through the policies of budget revenues and expenditures, it directly affects the distribution, that is, the redistribution of the social product. Public, that is, budget consumption in the countries is tied to the economic policy of the executive authority (government), regarding to the goals that need to be achieved in a certain period of time. *The stabilizing function* of the budget is closely related to the economic function, and is seen in ensuring stability in the economic sector, and thus the country as a whole. In conditions of instability, the budget should be selective in terms of expenditures, including expenditures for the needs of the security sector, thus directly contributing to the stabilization of economic activities in the country as a whole. *The financial function of the budget* is achieved by constantly harmonizing the planned budget revenues, which the government on behalf of the state (as its executive body) is obliged to provide (because it has committed itself to this by proposing the budget to the parliament for its adoption, i.e. ) and expenses that also the government (through the ministry of finance) should perform in order to ensure the performance of the constitutional and legal obligations of the state authorities. The financial function of the budget in practice is accomplished by maintaining a balance between budget revenues and budget expenditures. *The control function of the budget* is seen in the right of the legislative authority (the parliament) to control the executive authority (the government) whether the budget revenues are realized and whether the budget expenditures are executed in accordance with the program submitted by the government to the parliament during the adoption of the state budget. Namely, the budget is also a kind of political pro-

gram of the government, the implementation of which is controlled by the parliament in various means (Žugić, 2007).

### 3. Subjects of the budget process in the Republic of N. Macedonia

The budget process is a sum of actors involved in the process itself which are included in the financial operations related to the budget and exert to achieve them accurately; respectively, the budget process is a “complicated” process that is so intertwined with legislation, constitution and administration throughout the whole country. The significance of the budget is reflected in the considerable public interest in its adoption.

In its essence, the budget process is a set of rules (formal and informal) that enable the executive branch to make decisions that will lead to the preparation, adoption of the Budget by the Assembly and finally its execution. In the budget process, the Government defines, determines the budget plan (as well as the planned revenues and expenses), based on this plan, decisions are made on the distribution of budget funds. This distribution is a useful tool for ensuring effective management of the country and makes the budget process meaningful. The question arises “Which are the main actors in the budget process?” and “What are their roles in the budget process?” The main actors in the budget process are: the Parliament (legislative authority), the Government (executive authority), the Ministry of Finance, other users of the Budget and individual users of the Budget and the citizens of Macedonia. Here is a brief about each of them (Daskalovski, *et al.*, 2006: 64).

*The Assembly of the Republic of Macedonia* as a legislative authority covers the normative functions of the state (constitutional, legislative and by-law normative authority). With these functions, the state creates the normative order, that is, the legal rules for the functioning of the state government. In the creation of these rules, the parliament plays a key role as a constitutional and legislative body, and it fulfills this role, first of all, by adopting the Constitution and laws as the most general legal enactments (Škarić, 1995: 358), including the budget, and also passes a separate Law on Budget execution, then passes the amendments and additions (rebalance) to the budget, decides on redistribution of funds between budget beneficiaries of the central government and between funds, reviews and passes the Final Account of the budget. The Law on Budget execution is carried in a package with the Budget. The procedure for adoption of Amendments and additions (rebalance) to the Budget is the same as the procedure for adoption of the Budget. The procedure for adopting the Final account of the Budget is prescribed by the Rules of Procedure of the Assembly of the Republic of Macedonia. The report of the authorized state auditor on the audit of the basic budget, together with the comments of the Ministry of Finance, as well as the final accounts of the municipalities’ budgets, is submitted to the final account. The report of the authorized state auditor serves the parliamentarians for information and for discussion on the exercise of their

supervisory role over the executive power (Nikolov & Kostovska Frčkovska, 2018: 7-8).

*The Government of the Republic of Macedonia* is the main holder of the executive power together with the President of the Republic. Accordingly, the executive power in the Republic of Macedonia is bicephalic, that is, a two-headed executive power, a characteristic of a parliamentary system of state power. The government is the holder of the effective executive power, not the President of the Republic (Škarić, 1995: 393). Also, the Government of the Republic of Macedonia has an institutional responsibility to work for the interests of the state and to fulfill the promise to the people. The government creates and executes the departmental policies of the country. Its role in this regard is to define the state's priorities, to improve the measures of revenue collection in the state treasury, as well as to propose the distribution and allocation of budget funds to support the defined priorities. In the budget process, the role of the Government is to propose a fiscal policy and define the national budget policy. The government in a preliminary procedure (Stefanoski, 2007: 97-99), determines the strategic priorities (funding means for the strategic priorities are foreseen in the Fiscal Strategy); adopts the Fiscal Strategy for the next 3 fiscal years; determines the maximum amounts of approved funds for the next three fiscal years by budget users of the central government and for the funds; adopts the Budget Proposal and submits it to the Assembly; determines a list of users of funds from the Budget, determines the Final Account of the Budget.

- *The Ministry of Finance* is the most significant entity in the budget process. The Ministry of Finance is the holder of the fiscal policy. Hence, the Ministry of Finance is in charge of preparing the budget, in coordination with other state authorities. Therefore, the state budget is prepared by the Ministry of Finance in cooperation with other ministries and budget users, according to a precisely determined procedure established by law. What is characteristic for the budget is that there are deadlines for its preparation and adoption. The Ministry of Finance is responsible for these procedures. Laws that are closely related to the budget are often passed during the enactment of the budget.

- *Budget beneficiaries* are the beneficiaries of the funds from the Budget in the realm of the legislative, executive and judicial authorities. Individual budget users (representing second-line budget users) are also financed through the budgets of budget users (which represent first-line budget users). The individual beneficiaries of the funds from the Budget are the institutions in the field of education and science, culture, child protection, social welfare, the judiciary and the prosecutor's office, which are financed through the budget beneficiary from that area. For example, the Ministry of Education is a budget beneficiary and is shown directly in a separate section in the Budget, while state universities are individual beneficiaries of the Budget funds and are financed through the Budget of the Ministry of Education. Through the budgets of budget users, municipalities are also financed in the form of subsidies from the Budget: specific subsidy (eg. purposeful subsidies for institutions in the field of education,

child protection, and others in the municipalities that are in the first phase of fiscal decentralization, capital subsidy); block grant (block grants for institutions in the field of education, culture, child protection, etc. in municipalities that are in the second phase of fiscal decentralization) and grant for delegated authority. For example, through the budget beneficiary Ministry of Labor and Social Policy, funds are donated to the municipalities in the form of dedicated and block subsidies for financing institutions in the field of child protection - kindergartens. From the Budget of the Republic of Macedonia, the municipalities are also subsidized by income from the added value tax. The type, amount and distribution of subsidies by municipalities are an integral segment of the Budget of the Republic of Macedonia and the budgets of the funds (Nikolov & Kostovska-Frčkovska, 2018:13-14).

## Conclusion

Planning, programming and budgeting as activities in conditions of dynamic contemporary conditions for livelihood and exertion, as well as in conditions of rapid technical-technological changes, are gaining increasing importance. Also, taking into account the economic conditions exhibited with a high level of expectations, yet also in a situation of reduced and limited resources, are certainly sufficient indicators to face toward the unpredictability and complexity of the situations for which permanent new solutions are required, which signifies increasing planning efforts.

Therefore, planning is an expedient to be on the lookout, on how to improve the situation, on how to make better decisions, on how to choose the best alternatives and how to create a realistic approach to accomplishing tasks in the future. Planning is not just a passive adaptation of events apropos their occurrence, rather an active influence over them. Hence, the planning approach in problem solving signifies making appropriate decisions based on an analysis of all relevant indicators, in order to prepare and choose a mode of protection and timely response to future events (Bakreski, 2011: 88).

Planning is determined by numerous factors, and programming and budgeting conditionally counterpoise its dimensionality, which will also mean actual support of the entire planning processes in order to ensure the overall financial and material resources in the direction of protecting the vital national interests. This manifestation also implies the ability to predict situations, in order to prevent them effectively.

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