

# **Higher School for Insurance and Finance (VUZF University)**

## **STANDPOINT**

by Prof. Dr. Mariana Mateeva Petrova

of the dissertation of

**Dr. Tadeusz Olejarz**

on the thesis

### **Financial efficiency of the logistical support of the Polish army**

**Submitted to obtain an educational and scientific degree “doctor of science”**

**Professional field** 3.8. Economics, doctoral program “Finance, insurance and social insurance”.

The review was prepared on the basis of a decision of Protocol No. 1 / 30.03. 2021 from the meeting of the Scientific Jury, formed by an Order of the Rector of VUZF, Rector’s Order № 27 of 02.03.2021.

#### **1. General description of the presented materials**

By order № 27 of 02.03.2021 of the Rector of the Higher School of Insurance and Finance Assoc. Prof. Dr. Grigoriy Vazov I was appointed as a member of the scientific jury for providing a procedure for defense of a dissertation on the topic of “**Financial efficiency of the logistical support of the Polish army**” for obtaining the educational and scientific degree "Doctor of Science" in the field of higher education 3. Social, economic and legal sciences, Professional field 3.8. Economics, PhD program "Finance, Insurance and Social Security". The author of the dissertation is Dr. Tadeusz Olejarz.

The materials submitted by Dr. Tadeusz Olejarz include documents according to the presented inventory: reference for the scientific and scientific-applied contributions in the dissertation; reference for fulfillment of the minimum national requirements for acquisition of degree "Doctor of Sciences" in professional field 3.8. Economics; dissertation work; autoreferate. The doctoral student has attached a list and copies of the publications on the topic of the dissertation: 48 publications, 15 are indicated on the topic of the dissertation, including two monographs. The presented list includes a monograph, where the doctoral student is an editor.

#### **2. Relevance of the topic and expediency of the set goals and objectives**

The formulated topic is dedicated to a relevant and significant for modern conditions economic problem: study and development of the scientific foundations of the theoretical functioning of the system of logistics of the army in the country and abroad, designed for peacekeeping missions.

The development of an efficient and optimal logistics system of the Armed Forces of the Republic of Poland is a very difficult process and requires significant involvement of individual units. There is still no research and development in the literature on this issue that examines in detail the problems of the entire logistics system, and the results of the author's research to some extent fill this gap. This dissertation is an attempt to comprehensively formulate the problems related to the efficiency of logistics, the nature and importance of the individual logistics subsystems of the Armed Forces of the Republic of Poland.

The research thesis is correctly formulated and models the logic of the dissertation research and the applied analytical tools.

The dissertation is structured in accordance with the set goal, hypotheses, object and subject of the research and reflects the author's approach to the research topic.

### **3. Knowledge of the problem**

Dr. Tadeusz Olejarz shows an in-depth and objective formulation and evaluation of the problems studied in the dissertation. 284 literary and internet sources of specialized scientific literature in different languages and normative documents were used and analyzed.

### **4. Research methodology**

The following approaches and methods have been used for the realization of the set goal and for the solution of the research tasks: systematic approach, enriched with functional and structural approach, as well as expert mathematical methods; scientific observations and methods of research and judgment (opinion), systematic analysis, institutional analysis, comparative analysis, observation of participants, synthesis, summary and conclusions; theoretical analysis of literature sources and normative documents, draft concepts, summaries, comparisons, analytical and statistical data.

### **5. Characteristics and evaluation of the dissertation**

**The dissertation** consists of an introduction, an exposition in five chapters, conclusion, a list of the main scientific and scientific-applied contributions, a list of publications on the topic, literature, a list of included figures and twelve appendices. The development is in a total volume of 257 pages, 2 tables and 18 figures are presented, 284 used literary and internet sources.

The object and the subject of the research are clearly and separately defined:

**The subject** of the dissertation covers the theoretical and practical aspects of the financial efficiency of the functioning of the logistical support of the Polish army in the country and abroad.

**The object** of the study are the logistics authorities, as well as the forces and resources available to the Polish Armed Forces for logistics.

**The subject range** covers professional soldiers and civilian employees of the army, providing logistics, as well as professional soldiers and employees of units for which the logistics is provided.

**The goal** of the dissertation is to analyze the financial efficiency and assess the capabilities of the logistics services of the Armed Forces for logistics of the troops. To achieve this goal, the following scientific hypotheses have been tested and confirmed:

**Hypothesis 1.** The logistics system of the Polish Armed Forces does not fully meet the current needs.

**Hypothesis 2.** The constant revision and improvement of the norms and standards for logistical support of the Polish army must be an integral part of the budget process and the development of budget norms.

The set goal is important for the economic system, and the solution of the tasks ensures its achievement.

**The first section** introduces the problems of the logistical support of the operational activity of the armed forces.

**The second section** presents the concept of the norm system, characterizes the principles of material needs planning, the importance of norms in the economy, the types of norms and standards, methods for their development, implementation and improvement, and economic and financial aspects of military logistics. The characteristics of the organizational and functional structure of the logistics of the Polish Armed Forces are also presented, with an emphasis on the nature of the tasks performed in the operations.

**The third section** presents the results of an empirical study of the financial efficiency of a functioning military logistics system, using the example of regional logistics bases and military-economic industries as the most important links performing the tasks of logistics security in the so-called stationary logistics. This section introduces the principles of financial planning and the responsibilities of officials in this regard. It is proposed to optimize the stationary logistics potential of the Inspectorate for the provision of the armed forces and the adaptation of the logistics structures at the operational level to the needs of the provided troops.

The proposed changes are related to the development of logistics capabilities in the field of ensuring the continuity of logistics and cooperation with multinational logistics.

**The fourth section** presents the legal basis for UN and NATO peacekeeping missions, as well as the legal basis for the participation of military personnel and parts of the Polish armed forces in peacekeeping missions, as well as a description of the material and technical security factors of units performing tasks in peacekeeping missions.

**The fifth section** presents the results of the research regarding the needs and possibilities of the logistics provision, including: material provision; technical support and the achievement of interoperability with other armies of NATO countries as a result of the use of different types of weapons and military equipment in the Polish Armed Forces; medical assistance to perform tasks adapted to NATO requirements and in accordance with their procedures; management of the logistics contingent in a peacekeeping mission, taking into account organizational changes in logistics structures adapted to work in a national and multinational system with NATO requirements, and rules for financing costs related to activities outside the country, with special emphasis on financial planning, financial management and distribution of accounting documents.

The author uses activities outside the country of the Polish military contingent KFOR in Kosovo, as this peacekeeping mission has been carefully analyzed by the author and focused on logistical issues, which are the main problem of the study.

The dissertation is an attempt to comprehensively consider the problem, needs and capabilities of the army logistics system, as well as the costs associated with adapting this system to perform tasks arising from the commitments made by the Republic of Poland to North Atlantic Alliance after joining the North Atlantic Treaty Organization in 1999.

There is a skillful handling of research tools. The information is analyzed in many ways.

## **6. Contributions and significance of development for science and practice**

The acquaintance with the dissertation allows to assess that the goal of the research has been achieved, and the tasks arising from it have received adequate solutions. As a consequence, I am getting the belief that there is enough evidence in the dissertation for scientific and applied contributions.

The author presents the organization and functioning of the logistics of the Polish Armed Forces in the places of permanent deployment and units performing tasks during operational or training activities abroad in a form that allows it to be used to manage the logistics of command units. The participation of Polish troops in peacekeeping missions, especially those

conducted by NATO, can be seen as the highest stage in the process of achieving interoperability.

The presented empirical material confirms the validity of the working hypothesis. The author shows that the existing logistics system of the Polish Armed Forces does not fully meet the current needs and if the problems presented by the author in the conclusions are taken into account, much better conditions for the implementation of the tasks will be provided.

A comprehensive study of the problem concerning the principles of organization and functioning of logistics, the author of the dissertation presents as one of the first steps towards streamlining the field of systematic approach to the problems of logistics of troops.

The conducted research is an attempt to systematize the problem with the logistical support of the units of the Armed Forces of Poland. In further activities for the reorganization of logistics and, therefore, the implementation of logistics provision, it is worth using the experience gained in joint operations within different missions, taking into account and processing information on the number of logistics structures significantly exceeding logistics structures of units in the Polish Armed Forces, scope of tasks, competencies, division of functions of individual executive bodies. The logistics system of the Polish Armed Forces, without carrying out the necessary special adaptation work on some of its elements, will not be able to provide the logistics of the troops in the country, as well as those intended for operations outside the country. It is necessary to adapt the existing organizational and functional structures of individual elements of the logistics system and to derive from them the necessary potential to ensure adequate logistics security in the country and the contingent of operations performed outside its borders.

The conducted studies make it possible to perform the task in the form of presenting the principles of logistics of the Polish Armed Forces. This is a significant contribution that fills the gap in the lack of research on the functioning of the logistics system both in Poland and in carrying out tasks outside its borders, and identifies its components in the form of logistics subsystems (functional units) responsible for the logistics of military units and institutions.

I accept the practical and scientific-applied results formulated by the author:

1. The structure of the logistics unit must take into account the specifics of functioning in peacekeeping missions. Positions in logistics units must be filled by professional servicemen or experienced civil servants with special training.

2. The table with material costs must take into account the real needs of the units, arising from the specifics of the tasks performed, the climate. Norms and regulations must be constantly checked and improved.
3. In the conditions of operation of the contingent abroad, the Public Procurement Act should not be applied, as it causes unjustified delays and serious difficulties in the implementation of contracts.

It can be accepted, that the dissertation has a meaningful contribution to the study and development of the scientific bases of the theoretical functioning of the system of logistical support of the army in Poland and abroad, intended for peacekeeping missions.

The dissertation significantly complements the current state of knowledge, expands and systematizes certain information and mostly presents specific research on the issues discussed. The obtained results provide clear and unambiguous preconditions for formulating the consequences for the economic practice. They show the importance of logistics in the activities of military and civilian organizations.

#### **7. Evaluation of dissertation publications**

The results of the research on the topic of the dissertation are correctly presented to the scientific community with 15 scientific publications, independently and in co-authorship. They are an indicator of the deep scientific interests of the doctoral student, as well as that the scientific contributions to the dissertation are the personal work of the doctoral student.

The publications are characterized by purposefulness and analyticalness, well-argued author's position, reflect the achievements of the dissertation obtained in the course of research. The reference made shows the following reflected citations:

In Scopus - 6 publications, 26 citations (22 without self-citations), H=4 (3 without self-citations); in Publons - no profile is registered, but there are 9 publications in WoS, 19 citations, H=2; in Google Scholar - 78 citations, H=4. 3 monographs with a total volume of 487 pages are presented, as well as 8 participations in collective monographs.

#### **8. Assessment of compliance with the minimum national requirements**

Attached is a Certificate for fulfillment by the doctoral student of the minimum national requirements for acquiring the educational and scientific degree "Doctor of Science" in the professional field 3.8. Economics. The total number of points multiply exceeds the required, such as. indicators from group D instead of 100 points are 758.3, and indicators from group E - 495.

#### **9. Assessment of the applicant's personal contribution**

The presented dissertation on the topic "**Financial efficiency of the logistics of the Polish army**" is a conscientious scientific and applied research.

I have no doubt about the personal contribution of the doctoral student, expressed in in-depth research, creative thinking and further development of the theory and the problem solved in the work, namely studying and developing the scientific foundations of the theoretical functioning of the logistics system of the army in the country and abroad, intended for peacekeeping missions.

#### **10. Autoreferate**

The autoreferate consisting of 46 pages has been prepared in accordance with the requirements of LDAS and RILDAS. It is structurally correct and properly reflects the logic and consistency and contributions of the dissertation.

It demonstrates the skills of PhD **Tadeusz Olejarz** to synthesize and summarize in order to present her most important ideas and conclusions.

#### **11. Critical comments and recommendations**

Despite the merits of the dissertation, I would like to make the following critical notes and recommendations to the doctoral student:

The presented list of publications is not prepared according to the standards, it is not clear what is the participation of the author in the particular publication and which author in the publication is he. There are no links to the publications, as well as DOI, even to those publications to which they are assigned (such as the journals with IF / IR Sustainability and Energies by MDPI).

The list presents in general the publications that are not classified according to specific criteria (e.g. in journals, conferences, peer-reviewed publications, with IF / IR), although in the compliance report they are grouped according to the respective indicators. Publications should be of fuller and more comprehensive informative value, especially those with IF / IR. There is also diversity in the presented list of citations, as well as in the bibliography to the dissertation itself. Most of the sources used are quite old, from the last century, and there are almost no sources (excluding regulations) after 2015.

The critical remarks made above do not in any way diminish the qualities and merits of the dissertation, which left an excellent impression on me.

#### **12. Personal impressions**

I don't know the doctoral student personally. We don't have any joint publications and scientific research.

My impressions come from the dissertation, author's autoreferate and dissertation publications. They show a serious and erudite researcher, a bona fide scientist with an extensive theoretical background and proven ability for independent research.

### **13.CONCLUSION**

The dissertation work, developed by Dr. **Tadeusz Olejarz**, is a completed work with significant scientific and scientific-applicable results, with emphasized scientific and practical applicability, in accordance with the requirements of the LDASRB and RILDASRB for obtaining a educational and scientific degree “doctor of science”.

#### **Assessment of dissertation work**

The dissertation fulfills the standards and requirements for combining theory, practical research and resulting conclusions needed for awarding the scientific degree of Doctor of Science. The dissertation includes both theoretical generalizations and rational decisions regarding central scientific and applied issues and corresponding to the contemporary achievements in the field, thus representing a substantial and original contribution to science.

Hereby I give a **POSITIVE** evaluation of the dissertation work of Dr. **Tadeusz Olejarz**, candidate for the scientific degree of Doctor of Science in the professional field 3.8 Economics, doctoral program scientific discipline Finance and I will give my vote in favour of awarding Dr. **Tadeusz Olejarz** the mentioned degree.

08.04.2021

Signature:



(Prof. Dr. Mariana Petrova)