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# IMPROVING THE FINANCING OF THE PURCHASE OF FOOD PRODUCTS FOR THE IMPROVEMENT OF STANDARDS AT THE UNIVERSITY OF DEFENCE

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## ABSTRACT

This paper analyses financial resources for procuring agricultural products at the University of Defense as an organizational part of the Ministry of Defense of the Republic of Serbia. The physical condition of students and cadets is crucial because it affects the overall operational capability of the Army of the Republic of Serbia. Therefore, this paper points out the weaknesses and shortcomings in the supply of food products for nutrition needs. This paper analyzes data for the procurement of items by category in the period from 2018 to 2020, as well as the expenditure of funds by groups of things in the period from 2010 to 2021 to ensure the proper nutrition of students and cadets of the University of Defense. The SPSS software was used to analyse the tendency of spending financial resources. It is concluded that the main problem is the inconsistency of budget procedures with public procurement.

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## Introduction

This research aims to understand better the procedures for supplying food items at the University of Defense in Belgrade. In addition to knowledge of legal and normative regulations in the Ministry of Defense and the Serbian Army, as well as in the Republic of Serbia, the essential precondition for an efficient and adequate supply of food items is knowledge of food products, their division and the importance of proper, regular and varied nutrition. The Greek philosopher Hippocrates said: “Let your food be your medicine and let your medicine be your food” (Vujičić, 2017).

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In modern production, trade, and consumption flows, food products occupy a significant place primarily because of their purpose. They are procured daily to satisfy one of the basic physiological needs of man - nutrition. (Tešanović & Kecman, 2008; Barjaktarović, 2023) For this reason, researchers and food producers' interest in understanding motives when choosing food products by consumers has been growing lately. Based on their research, authors Mitic and Vehari (2021) concluded that students behave responsibly when buying food because they choose healthy foods containing natural ingredients, vitamins, minerals, and proteins that do not contain artificial ingredients. Younger generations of consumers are called "new conservatives" (Williams, 2011; Issa et al., 2022) because they nurture traditional beliefs and values of responsible consumption.

Food products refer to everything used as food and beverage in processed or unprocessed form, as well as spices, dyes, and other substances that are added to them for preservation, improvement of appearance, smell or taste, enrichment, and the like. (Born, 2012)

It is common to classify food products based on different criteria. To define "proper nutrition", the most practical measure to use is the one that separates food products based on their biological value since, in that case, food products classified into one group can be interchanged. Based on this criterion, food products are classified into six groups (Stojanović, 2012):

1. cereals and cereal products,
2. vegetables and vegetable products,
3. fruits and fruit products,
4. meat, fish, eggs, and homologous foods,
5. milk and dairy products,
6. fats, oils, sugars, and sugar concentrate.

Proper nutrition is a significant factor in maintaining health, working ability, and combat readiness. Therefore, when determining the appropriate diet, it is obligatory to plan cereal products, with preference given to wholemeal bread, rice, corn, and cereal flakes. Corn and wheat are traditionally the most widely spread crops in our country. In addition to them, our country has rye, barley, and oats. Each of them is useful in nutrition, both for people and animals. (Dašić et al., 2022)

Eating different types of fruits and vegetables in a raw state is vital because they prevent damage and ageing of organisms due to their low caloric value. It is recommended to eat two portions of fruit and three portions of vegetables every day. As for milk and dairy products, they are a good source of calcium, but nutritionists recommend that adults should use dairy products with a lower percentage of fat. Meat, fish, and eggs, as well as legumes and nuts, are essential sources of protein and vitamins. The recommended daily intake for this product group is two servings per day. Moreover, finally, foods that

should be consumed in minimal quantities are fats, oils, sweets, or foods rich in calories with a shallow content of vitamins and minerals.

According to most scientific research, the basic principles of proper nutrition are (Stojanović, 2012): 1) regularity of meals during the day; 2) diversity in food choices; 3) adequate representation of food, and 4) proper way of food preparation.

Since this paper aims to study and research the supply of food items, the system of supplying food products at the University of Defense in Belgrade was considered and analysed. The procedures and actions the University of Defense should implement to provide the necessary assortment and quantity of products of the prescribed quality at a particular time under the most favourable conditions established mechanisms are listed. The method of storage and warehousing of food products has been investigated, and mechanisms and procedures for quality control and safety of food products have been established. Of course, without the provision of financial resources for the procurement of food products, the whole procedure would not make sense, and therefore the consumption of the same was analysed. Problems related to the supply of food items to the University of Defense in Belgrade were identified, and proposals for their solutions were given.

### **Materials and methods**

The Military Academy, as a segment of the Ministry of Defense, is a budget user whose obligation is to achieve rational and economic expenditures. In the Republic of Serbia, all revenues that finance costs and the volume and types of expenditure are shown in the budget that the Republic of Serbia, autonomous provinces, and local self-government units must have. Budgets are adopted - they are adopted within the deadlines determined by a special law that regulates temporary financing in case the budget is not adopted within the prescribed deadlines (Stoilkov, Ivanova, 2017).

The primary source of funding for the University of Defense is, of course, the Budget of the Republic of Serbia, i.e. the part of budget funds that, by the decision of the Minister of Defense, has been determined for financing the University. Other sources of funding are represented in a tiny percentage. These are the funds that the University and its higher education units earn by collecting tuition fees, providing services to third parties, leasing real estate, receiving gifts, receiving donations, and other income and receipts. These funds constitute the income of the University, i.e. the higher education unit within it (Knežević et al., 2021; Dašić et al., 2023).

The size of GDP conditions the financing of the defence system as a product of overall socio-economic activity. This statement is logical, considering that the defence system is part of the social system and a socio-economic structure segment. Therefore, the source of its financing must come from the source of financing of overall social reproduction (Zupur & Janjetović, 2023). Considering that the total reproduction of a society can be financed from domestic and foreign sources, it follows that when considering the sources of defence financing, this aspect must first be considered.

For the analysis of the issuance of food items at the Military Academy, data for 123 food items from 2018 to 2020 were used. As previously described, food items were grouped into six groups based on their biological value for each observed year. Then, a comparative analysis of the participation of individual groups by year was performed.

For the analysis of financial resources for the procurement of food products at the University of Defense in Belgrade, data on their consumption in the period from 2010 to 2021 were collected. It is essential to emphasise the addition to the analysed items for which the Military Academy procures; the University of Defense in Belgrade is also supplied centrally at the Ministry of Defense and the Serbian Army level. The data used for this analysis were taken from the Logistics Department - General Logistics Department of the Secretariat of the Military Academy.

To observe the tendency of spending financial resources during the observed period, the relevant data were processed in the statistical package IBM SPSS Statistics v.20. It was noticed that the data follow the pattern of an exponential trend which has the form:

$$y = b_0 \cdot b_1^t \quad \text{or} \quad \ln y = \ln(b_0) + \ln(b_1) \cdot t \quad (1)$$

Whereby  $y$  represents a dependent variable,  $b_0$  и  $b_1$  are the regression coefficients,  $t$  means time. Estimated parameter  $b_1$  multiplied by 100 shows the average relative growth of the observed phenomenon over time. Applying complex trend functions requires special care, especially if the series is not long enough. Any change in the direction of the trend line should be analysed to determine whether some new factors have influenced the development trend (Njegić, Žižić, 1983)

## Results and Discussions

### Supply of food items at the University of Defense

The Ministry of Defense is a direct budget user and accordingly operates by the laws and regulations of the Republic of Serbia as well as internal regulations and norms. The University of Defense in Belgrade is an independent higher education institution of the Ministry of Defense of the Republic of Serbia. Logistical Support (from now on: Lopa) is organised within the Sector for Material Resources. All processes and procedures related to logistical support that take place at the University of Defense in Belgrade are exclusively part of the logistical procedures and processes of the Ministry of Defense and the Serbian Army.

In the Ministry of Defense and the Serbian Army, the term “supply” is precisely defined in the Doctrine of Logistics of the Serbian Army. Supply, as a logistical function, is an organized activity of administrative and executive bodies which, through the planned and systematic use of material resources and supplies in the defence system and on the territory, ensure timely and uninterrupted supply of the Serbian Army with material resources necessary for missions, life and work. (Ministry of Defense of the Republic of Serbia, 2012). According to the LoPa scheme, the University of Defense in Belgrade

is logistically based at the Military Academy. The Military Academy, which has a logistics battalion, organizes the procurement of food items, storage, warehousing, and their preparation and service for the needs of the University of Defense in Belgrade.

At the University of Defense in Belgrade, strict care is taken to respect all the above principles of proper nutrition. The first stated principle of adequate nutrition (regularity of meals during the day) is strictly defined by the Schedule of the daily time of students and cadets. It is thus implemented according to the given schedule. Nutrition in the Serbian Army is planned, programmed, and organised based on the Nutrition Plan in the Serbian Army. As the second stated principle, diversity in food choice is represented during the preparation of meals and by offering more meals during lunch. The third principle, the appropriate representation of food, is determined by norms and nutrition tables and is strictly applied when preparing the food menu at the University of Defense. Finally, the fourth principle, the proper way of food preparation, is determined and defined by the rules and procedures that apply in the Ministry of Defense and the Serbian Army. The Culinary and Healthy Eating manual shows the technical-technological procedure of food preparation.

It should be emphasised that the issuance of food items at the University of Defense in Belgrade is by the norms and planned values. Of course, it is directly proportional to the number of students and cadets as end users. The nutrition of students and cadets at the University of Defense in Belgrade is, above all, safe, high quality, and to the existing regulations and norms in the Ministry of Defense and the Serbian Armed Forces(Vladislavljević et al., 2023).

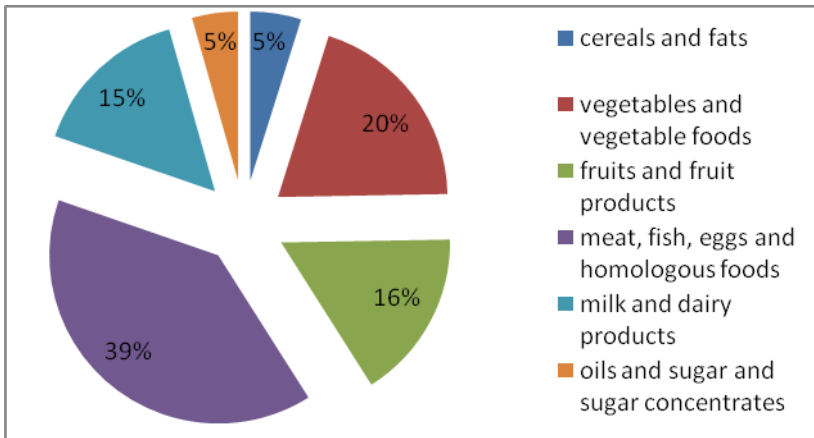
It is essential to point out that food items provide specific biological and energy requirements and health safety because otherwise, human health and life can be impaired. In this regard, the division of food products by groups, depending on the biological value, was studied and investigated. The everyday items, 123 procured at the University of Defense in Belgrade, are divided into six groups for each observed year m 2018 to 2020. The least amount of money was spent in 2018 and the most in 2019. Since the University of Defense in Belgrade started procuring cereal flakes in 2020, it is expected that more funds will be spent in that year; however, due to the COVID-19 pandemic and reduced numbers, fewer food items were procured. Thus, Fewer financial resources were spent compared to 2019.

This paper investigated the participation of issued food products by groups in the total assortment by observed years at the University of Defense in Belgrade. After that, a comparative analysis was performed by individual years to notice the tendency of procurement and the respect for the principles of proper nutrition.

By grouping 123 food items according to their biological value at the University of Defense in Belgrade and then the analysis during 2018, it was noticed that meat, fish, eggs, and homologous foods were issued in the most significant percentage (39%). The next group of food products by size of representation in the same year is vegetables and vegetable foods (20%). It is followed by fruits and fruit products (16%), milk and dairy

products (15%), and finally, in the same percentage share of the food products cereals and fats, oils and sugar and sugar concentrates. It is essential to emphasise that the sizes of the issued groups of food products are different from the sizes, that is, the share of their consumption in the form of ready meals prepared for cadets and students of the University of Defense. Because the issued sizes are different from the finished product, heat-treated and prepared for consumption, it should also be emphasised that the bodies of young people, such as students and cadets, have different needs for food items than adults because they develop, grow, learn, and physically consume much more energy.

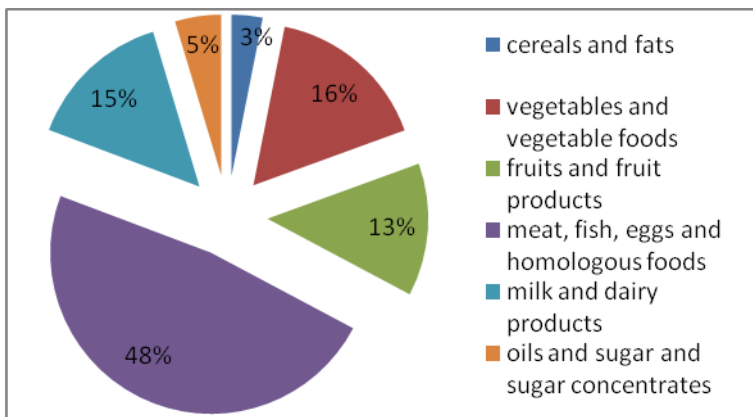
**Figure 1.** Issuance of food items in 2018 at the University of Defense in Belgrade



Source: Authors' calculations

In 2019, the University of Defence analysed the exact structure of the food items in the total assortment. Figure 2 gives an overview of all food items by product groups.

**Figure 2.** Issuance of food items in 2019 at the University of Defense in Belgrade

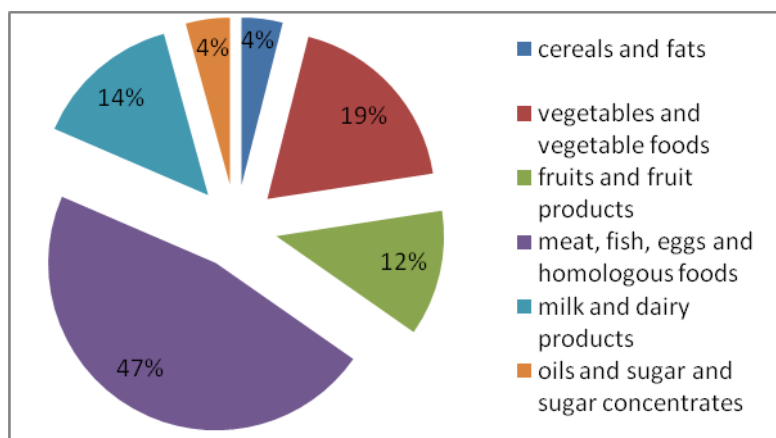


Source: Authors' calculations

At the University of Defense in Belgrade in 2019, food items were issued by groups with a percentage similar to 2018. Meat, fish, eggs, and homologous foodstuffs were given the highest rate (48%), slightly more than in 2018. Vegetables and vegetable products are in second place with a share of 16%, slightly less than in 2018. Milk and dairy products are in third place (15%) with the same share as in 2018, followed by fruits and fruit products (13%), fats, oils, sugar, and sugar concentrates (5%), and in last place are cereals and cereal products (3%).

By analysing the obtained data on the total number of issued food items at the University of Defense in Belgrade for 2020 (Figure 3), the results are similar to 2019 for product groups.

**Figure 3.** Issuance of food items in 2020 at the University of Defense in Belgrade



*Source:* Authors' calculations

In addition to the similar structure of food groups in the observed years, the fact common for all experimental years is that the University of Defense provides proper nutrition for students and cadets, procurement and consumption of all food groups. For students and cadets, it is vital to introduce regular physical activity because it is part of a healthy lifestyle. At the University of Defense in Belgrade, conditions are provided for regular physical activities of students and cadets, additional activities, and professional training and disciplines.

### **Quality control, safety, quality reception, and storage of food products**

When supplying food products for the needs of the University of Defense in Belgrade, special attention is paid to quality. The issue of the quality of food items and the conditions for their production and trade is treated in our country by several laws and bylaws.

Before being placed in the warehouse, all food products must be established to meet the prescribed technical conditions, regardless of whether they are delivered under

a concluded contract or purchased on the market. Quality testing is also performed during storage whenever the warehouse manager or some other body notices a change in the quality of certain products (Kecman, 2006; Gojković et al., 2023).

At the University of Defense in Belgrade, of the need for food storage and preparation and distribution of food, food facilities are used (military restaurant, dining halls, and food warehouse). In the restaurant, samples of dishes are taken from all prepared dishes daily – article food as a control meal, stored in a separate refrigeration area, locked and held for 48 hours. The commander of the general logistics unit, which includes a military restaurant, puts one control meal of food for each meal daily. The control meal is kept only in the military restaurant where the food is prepared.

Food is received by expert commissions or individuals who are qualified for that. Upon reception, care must be taken about the quality and correctness and that the food corresponds to the intended use (Paspalj et al., 2024). Food products are received at a separate entrance of the restaurant, different from the door for the staff working there. The restaurant manager performs qualitative and quantitative control of food products by the food manager and transport attendant. Received food products are stored in a handy warehouse that should provide conditions for storing products, have ventilation, be protected from direct sunlight, and have enough space and necessary equipment for proper storage and storage of food products.

A high risk accompanies the production and trade of food items because these items are subject to spoilage. Spoilage, hardening, and loss of quality are present in all phases, from production to final consumption. This is especially evident during distribution, transport, and storage. To preserve the quality of food items, production and trade are accompanied by high technology in processing, canning, and freezing, which requires the construction of adequate refrigerators, production plants, and other specialised facilities (Kecman, 2006).

There are many definitions of warehouses depending on their purpose. Still, the Rule of Service in the Serbian Army (2015) defines warehouses as complexes of facilities, warehouses, and other supporting infrastructure intended for storing and handling movables. For warehouses to correspond to their purpose, they must meet the conditions for storing specific items and the requirements for loading, unloading, and maintenance. Due to their nature, food products require a special storage regime. Most food products require general conditions such as certain temperatures, humidity, protection from atmospheric influences, and the like. In addition to these general storage conditions, they must also meet specific requirements required by each item.

The primary task of food storage is to protect it from loss of properties, physical-mechanical, biochemical and chemical changes, illegal and incompetent alienation, and disappearance (Tešanović, Kecman, 2008).

The General Logistics Directorate of the Ministry of Defense and the Serbian Army, the Directorate for Logistics of the General Staff of the Armed Forces, the Central Logistics



Base, and units and institutions of the Serbian Army are responsible for the organisation and implementation of food storage activities in the Ministry of Defense and the Serbian Army. The Central Logistics Base consists of dedicated warehouses for storing food items for extended periods (outside the carcass). At the same time, the units contain stored items for current consumption, financial stocks, and food reserves in case of emergency and mobilisation (carcass stocks). (Vudragović, 2017; Krunić et al., 2023).

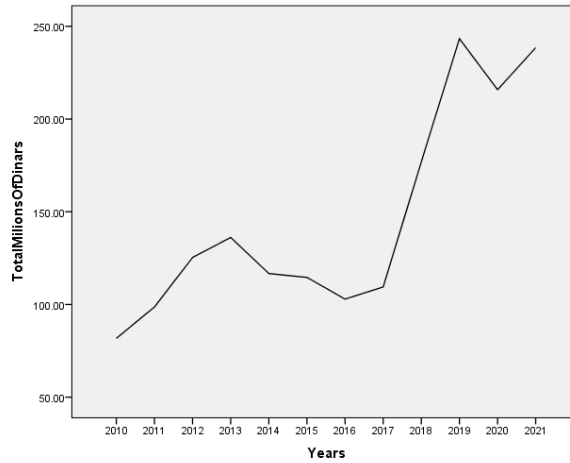
### **Analysis of financial resources spent during the procurement of food products at the University of Defense in Belgrade**

Financing of the University of Defense in Belgrade as an organisational part of the Ministry of Defense and the Serbian Army, i.e. the direct user of budget funds, is regulated by the Law on Budget System of the Republic of Serbia. Namely, planning, programming, and preparation of the financial plan defence system and its execution are part of preparing and executing the budget of the Republic of Serbia. So, the total amount of available funds for the defence system is determined by the Law on a budget of the Republic of Serbia for a given year.

After adopting the Law on a budget of the Republic of Serbia, the competent administration of the Ministry of Defense prepares the Financial Plan, which allocates funds to organisational units of the ministry that are directly subordinated to the Minister, i.e. material and financial bodies of the 2nd degree. Funds are allocated to the University of Defense in Belgrade immediately after the adoption of the Budget Law. The Rector of the University of Defense in Belgrade, as the ordering party of the University, distributes financial resources to directly subordinate units. Among others, the Military Academy is directly subordinated to the University. The head of the Military Academy allocates financial resources for all organisational units in its composition and is responsible for planning and direct realisation of funds. Every dinar of allocated funds is subject to strict control and discipline, both during the planning of funds and during its implementation. Well-planned works in the public procurement of goods and services and a well-conducted public procurement procedure contribute to significant savings for the procuring entity of goods and services (Mihajlović et al., 2021).

Also, with his organizational orders for each budget organisational of the University of Defence defines the holders of planning and execution according to the approved accounts. The Military Academy is responsible for planning for all versions of logistical support because, according to the LOP Scheme, all organisational units of the University of Defense rely on the Military Academy. Since the nutrition of cadets, students, listeners, and others at the University of Defense in Belgrade is a part of logistical support, all financial resources intended for food are allocated to the Military Academy for implementation. The Military Academy is responsible for planning, spending, monitoring, and controlling the funds pro ta for the analysis of spent funds from 2010 to 2021 are taken from the decision on financing the expenditures of the University of Defense in Belgrade and are presented in Figure 4.

**Figure 4.** Financial resources spent for the purchase of food products in the period from 2010 to 2021 at the University of Defense in Belgrade



Source: Authors' calculations

Given the shape of the curve followed by the spent financial resources, the exponential function of the trend was estimated, which best described the movement of data with  $R^2=0,631$ . The estimated parameters of this function are given in Table 1.

**Table 1.** Estimated parameters of the exponential trend function

	Coefficients	Stand. Error	t-statistic	p-value
Years	1,085	0,022	48,256	0,000
Constant	80,347	11,293	7,115	0,000

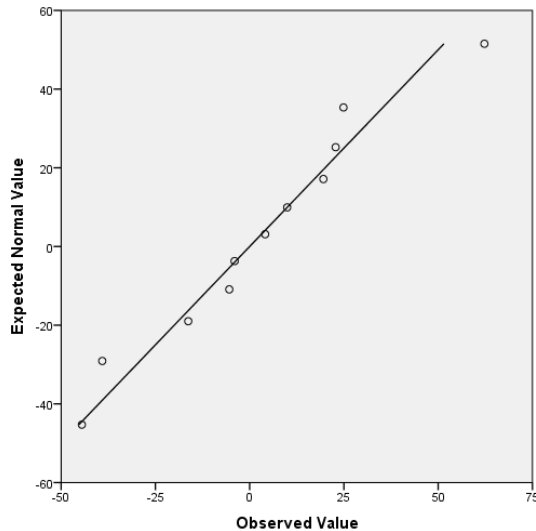
Source: Authors' calculations

Table 1 shows that both terms, the constant and the coefficient of the time variable, is statistically significant ( $p < 0.05$ ), and the residuals follow the normal distribution (Figure 5). For this reason, based on the estimated trend function, the value of the variable spent financial resources for the procurement of food products at the University of Defense in Belgrade for the next three years was forecast (Table 2).

**Table 2.** Projected funds were spent on purchasing food products at the University of Defense in Belgrade, 2022-2024. years

Years	Forecast (millions of dinars)
2022.	232,0365
2023.	251,7596
2024.	273,1591

Source: Authors' calculations

**Figure 5.** Normal Q-Q Plot for Error estimated trend functions

*Source:* Authors' calculations

### **Weaknesses and shortcomings in the supply of food products at the University of Defense in Belgrade and proposals for their elimination**

As already mentioned in this paper, the University of Defense in Belgrade is an independent higher education institution of the Ministry of Defense of the Republic of Serbia. The Ministry of Defense is the direct budget user of the Republic of Serbia and, by the Law on Budget System and the Law on Public Procurement, the only user of funds. So, the Ministry of Defense is preparing the Financial Plan of the Ministry of Defense and the Serbian Army and a unique Public Procurement Plan. However, any change in the Public Procurement Plan is conditioned mainly by the amendment of the Financial Plan, but e. Still, events not, the procedures for supplementing and amending the Public Procurement Plan are complex and last for the longer University of Defense in Belgrade, as a complex organisation with logistical support sometimes has urgent and unplanned public procurement needs, and then problems arise. The solution stems from the “recognition” of the University of Defense in Belgrade as an indirect budget user who would have the right to prepare a Financial Plan and a Public Procurement Plan independently. The speed of changes to these documents at the University of Defense in Belgrade would depend mainly on the professional services at the University itself, except when additional funding would be needed from the Ministry of Defense or other entities outside the University.

Also, the inconsistency of budget procedures with public procurement procedures is a problem in procuring food products, especially off-storage food products. Namely, it is necessary to organise and coordinate professional services for a given purpose, creating

conditions for the procurement of food items to be more efficient at the University of Defense in Belgrade.

Changes in the market and the introduction of innovations in the technology of food production processes require continuous change, harmonisation, and adjustment of all standards, norms, and regulations to new trends. With the quality norms adopted by the Ministry of Defense and the Serbian Army, these changes have been slowed down, which creates difficulties in defining the subject of public procurement. The discrepancy between the exact name of the product, its organoleptic and quality properties, packaging, and other elements with the market creates confusion among many potential bidders, resulting in numerous disagreements between buyers and sellers (Tešanović, Kecman, 2008).

Due to the COVID-19 pandemic, there were changes in the world market and, thus, in the Republic of Serbia, ultimately affecting the University of Defense in Belgrade. The reduced volume of production in all sectors has been affected. It continues to affect the frequent changes in the prices of all products and, thus, the prices of food items, as a result of which bidders do not respond to public procurement tenders. Bidders feel insecure due to price changes and reduced production volumes, asking for extended delivery deadlines. However, thanks to the readiness and professionalism of the management structures of the University of Defense in Belgrade, the end users, i.e. students and cadets, have not yet experienced problems of this kind caused by the current pandemic.

### **Conclusions**

The paper examines the procurement procedures for food items and the principles of proper nutrition and analyses the funds spent by the University of Defense in Belgrade on food products for the needs of students and cadets.

Members of the University of Defense are young people whose organisms have not yet been formed, which conditions the need for a healthy and proper diet. When solving the nutrition problem at the University of Defense in Belgrade, one should keep in mind: the development of the organism of students and cadets, their health and physical condition, morale, and operational ability. To ensure this, the proper nutrition of members of the University of Defense in Belgrade must be based on scientific principles. Scientific norms on energy and biological needs of members of the University of Defense in Belgrade must be set based on the actual energy output, which depends on the degree of stress, living and working conditions, and physiological needs of the organism.

The quality of food is very complex. It depends on several factors, such as the impact of raw materials and additives, the effect of the technological process, the impact of packaging, transportation, storage, and more. Therefore, quality control must be performed not only after the technological process is completed but also during processing, storage, and distribution, and it is tested by organoleptic and laboratory methods.

The procurement process of food items takes place within the market of the Republic of Serbia; it is the primary source of supply for the University of Defense in Belgrade. The market for food items is specific, sensitive, and unpredictable primarily due to the characteristics of the items, which are the subject of supply and demand. Safety is an essential prerequisite for proper nutrition. It is ensured by selecting quality food products and their proper storage, i.e. storage, and, of course, the correct use of the same. In addition to quality, one of the essential criteria is supplier reliability.

Therefore, the supply of food items to the University of Defense in Belgrade is a very complex process in which a large number of entities are involved, who are engaged in a particular area and at a specific time to achieve the planned goals.

Finally, we conclude that the supply process of the University of Defense in Belgrade is a very responsible, multidisciplinary, and dynamic process, in addition to the logistics of the University of Defense in Belgrade, nutritionists and doctors participate because it is about organising nutrition for young people quality professional staff of the Serbian Army.

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### Conflict of interests

The authors declare no conflict of interest.

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