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## **Logistic regiments in the logistic system of the Armed Forces of the Republic of Poland**

### **Pułki logistyczne w systemie logistycznym Sił Zbrojnych Rzeczypospolitej Polskiej**

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**Abstract.** Changes in the logistic system of the Polish Armed Forces caused by an increase in the size of the Polish army have brought about the necessity to modernize the system of logistic support of troops operating during peace, crisis and war. One of the recently introduced organizational and functional changes, was the creation of logistic regiments, intended for the execution of tasks previously assigned to Divisional Logistic Support Groups in the area of direct operations in the Division's area of responsibility. The aim of the article is to determine the ability of logistics regiments to take over the role of economic branches in the zone of direct operations in the area of responsibility of the Division, which in the authors' opinion is a research niche. The main research problem is to indicate whether there is a need to entrust logistic regiments with the role of disbursers of third-level budget funds and whether their organizational structure and mutual correlations with elements of the territorial system of logistic support of troops will give the possibility of efficient and effective logistic support of the Division in the area of its responsibility? The authors confirm the hypothesis that extending the tasks of logistics regiments, functioning in peacetime, to the implementation of the function of the administrator of third-level budget funds is justified. Such

a solution may, on the one hand, relieve the currently functioning territorial logistics support system, and on the other hand, prepare logistics regiments for their rational use during crisis and war.

**Keywords:** Armed forces logistics system, military logistics support, logistics regiments, Garrison Support Units, military logistics

**Abstrakt.** Zmiany w systemie logistycznym Sił Zbrojnych RP spowodowane zwiększeniem liczebności polskiej armii wywołały konieczność modernizacji systemu zabezpieczenia logistycznego wojsk funkcjonującego w czasie pokoju, kryzysu i wojny. Jedną z ostatnio wprowadzonych zmian organizacyjno-funkcjonalnych, było utworzenie pułków logistycznych, przewidzianych do realizacji zadań przydzielonych wcześniej Dywizyjnym Grupom Zabezpieczenia Logistycznego w strefie działań bezpośrednich w rejonie odpowiedzialności Dywizji. Celem artykułu jest określenie zdolności pułków logistycznych do przejęcia roli oddziałów gospodarczych w strefie działań bezpośrednich w rejonie odpowiedzialności Dywizji, co w ocenie autorów stanowi niszę badawczą. Głównym problemem badawczym jest wskazanie, czy istnieje potrzeba powierzenia pułkom logistycznym roli dysponentów środków budżetowych III stopnia oraz czy ich struktura organizacyjna i wzajemne korelacje

z elementami terytorialnego systemu zabezpieczenia logistycznego wojsk dadzą możliwość sprawnego i efektywnego zabezpieczenia logistycznego dywizji w rejonie jej odpowiedzialności? Koncepcja włączenia formowanych pułków logistycznych w terytorialny system zabezpieczenia logistycznego wojsk, stanowić może analogię funkcjonującego rozwiązania wykorzystywania mobilnego potencjału logistycznego służącego do zabezpieczenia jednostek (komponentów) wojskowych przez istniejące brygady logistyczne. Badania w tym zakresie oparte są o analizę materiałów źródłowych, a także o wywiady eksperckie przeprowadzone wśród oficerów zajmujących stanowiska kierownicze w planistycznych i wykonawczych strukturach logistycznych Sił Zbrojnych RP. Autorzy potwierdzają hipotezę, iż rozszerzenie zadań pułków logistycznych, funkcjonujących

w czasie pokoju, o realizację funkcji dysponenta środków budżetowych III stopnia jest zasadne. Rozwiązanie takie z jednej strony może odciążać obecnie funkcjonujący terytorialny system zabezpieczenia logistycznego, a z drugiej przygotować pułki logistyczne do racjonalnego ich użycia podczas kryzysu i wojny.

**Słowa kluczowe:** System logistyczny sił zbrojnych, zabezpieczenie logistyczne wojsk, pułki logistyczne, wojskowe oddziały gospodarcze, logistyka wojskowa

## Introduction

The army logistics support system prioritises **enabling operational unit commanders to quickly draw down enough supplies to enable their commanded units to perform their tasks effectively, and is therefore by nature flexible and must be adapted to changing external circumstances.**

The logistics system, which had been in place since 2011 to secure tactical compounds, was part of a general Department of National Defence (pl. RON) trend to reduce the army, which also applied to logistics. However, the conflict in Ukraine forced a change of perspective on our country's defence capabilities, as well as those of other NATO countries. Already in 2016, measures were taken to prepare for the new challenges.

The changes in the army's logistics system were caused by the increase in the size of the Polish army, and one of the recently introduced organisational and functional changes was the creation of logistics regiments, intended to carry out the tasks previously assigned to the Divisional Logistics Support Groups (pl. DGZL) in the zone of direct operations in the Division's area of responsibility.

The formation of logistics regiments is a reality. At present, the 16th and 18th logistics regiments are already in place, and more regiments are being or will be formed in the near future, in accordance with the concept of logistics support of each tactical association. Their tasks have also been defined, especially in the context of the implementation of operational activities.

The content of the article is determined by the objective of the research carried out in the first decade of 2023, which was to determine the ability of logistics regiments to take over the role of economic troops in the direct action zone in the Division's area of responsibility.

The main research problem was to indicate whether there is a need to entrust logistic regiments with the role of disbursers of third-level budget funds and whether their organisational structure and mutual correlations with elements of the territorial system of army logistic support will provide the possibility of efficient and effective logistic support of the division in the area of its responsibility?

In the opinion of the author's team, it is reasonable to extend the tasks of logistics regiments operating in peacetime to include the realisation of the functions of the disposer of third-level budget funds, which, on the one hand, can relieve the currently operating territorial system of logistic support and, on the other hand, prepare logistics regiments for their rational use during crisis and war.

The concept of integrating existing and being formed logistics regiments into the territorial system of army logistics support may be an analogy of the functioning solution of using mobile logistics potential for securing military units (components) by existing logistics brigades.

The research in this regard is based on the analysis of source materials and also on expert interviews conducted among officers occupying managerial positions in the planning and executive logistic structures of the Polish Armed Forces.

Research undertaken in the area of this issue may contribute to the development of a preliminary concept of the use of logistics regiments within the territorial system of army logistics support, which, according to the authors, requires an approximation of its organisation.

## **Literature review**

The logistic support of the troops, due to its importance, has always been an area of interest for researchers, which was reflected in numerous items in the literature on the subject. E. Nowak was one of the first Polish scientist presented the essence of military logistics as one of the scientific disciplines, providing theoretical solutions conducive to ensuring the supply of supplies to the troops and the provision of specialist and living services (Nowak, 2000, p. 13). The literature on the subject in the field of the essence and general principles refers mainly to

the logistics of individual types of armed forces or functional subsystems of the logistics system. The problem of this phenomenon was noticed by M. Brzeziński, who in his monograph entitled *Military Logistics* made a comprehensive analysis of the logistics of the armed forces, referring to its fields and ongoing processes. At the same time, he pointed out that military logistics is interested in interconnected streams of matter, information, services and human capital (Brzeziński, 2005, pp. 9-22). These statements have not lost their validity for almost 20 years, but the Polish Armed Forces have been constantly transforming in terms of organization and structure. These changes also apply to processes of logistic support, as indicated by W. Nyszk in the monograph *Logistics of tomorrow* (Figurski et al., (ed.), pp. 78-83). The territorial system of logistic support of the Polish Armed Forces, in force since 2010, was thoroughly presented by K. Zadorożny, who presented its structure, tasks and showed the conditions of the functioning of the Garrison Support Units (pl. WOG), as administrators of third-level budget funds, in the process of support troops (Zadorożny, 2016, pp. 50-74). An extremely valuable item that was used in the analysis of the possibility of using logistic regiments as administrators of budget funds is the *Logistics system of the Armed Forces of the Republic of Poland - Report 2019*. This position, developed by a team of eminent experts in military logistics, is an analysis and assessment of the current state of the Polish armed forces logistics system, providing a basis for comparisons and conclusions. Unfortunately, there is a noticeable lack of scientific studies on the use of logistic regiments in the system of logistic support of forces, which creates a real need for this supplement.

## **Organisation of the territorial military logistics support system**

Logistics support plays a fundamental role in the functioning of the Polish armed forces. Its purpose is considered to be “to meet the needs of troops in the necessary means of living and fighting, as well as to maintain the ability of people and equipment to conduct operations effectively” (Nyszk, 2009 p. 106). The essence of the logistics support operation focuses on the establishment, collection and maintenance of specific stocks of supplies, and the provision of services necessary for the performance of tasks.

Logistics support organised in this way is realised by two systems: a mobile one, which is formed by mobile specialised units and logistics equipment of the tactical level directly securing the battlefield, and a stationary one, territorially dependent, connected with production, storage and distribution, realising the tasks of regional supply and provision of logistics services to troops, as well as forming the basis for their mobilisation development (Szlachta, 1/2007, pp. 78-80).

An indispensable element of the support system is the need to provide services necessary for the functioning of the military, which include specialised services

(technical, medical, transport, handling, water extraction and purification and others) and economic and subsistence services (laundry, commercial, financial, tailoring, bathing, food preparation, accommodation, shoemaking, laundry, hairdressing and others) (Brzezinski, 2005, p. 58).

The territorial system of logistic support in its current dimension has been operating in the Polish Armed Forces since 2010. The assumption of the system was to separate economic and financial functions from command and training functions (Płuciennik 2021, p. 62). Therefore currently in military units only training takes place in accordance with the actual purpose of the military unit, while economic and financial activities are handled by Garrison Support Units. The territorial system of logistic support is based primarily on the Inspectorate of Armed Forces Support (pl. IWsp SZ), Regional Logistics Bases (pl. RBLog) and Garrison Support Units (pl. WOG) and the units performing their functions (Jałowiec et al., (ed.), 2019, p. 44).

Each organisational structure has been assigned specific tasks and so the task of the IWsp SZ is to realise comprehensive logistic support of troops on the basis of generated needs, both in the process of realisation of tasks of peaceful operation, in situations of crisis threats and in the case of conducting combined operations within and outside the country. The IWsp SZ has been given the powers of a 2nd level budget administrator. Task areas of the IWsp SZ also include: adaptation of the logistic system of the Polish Armed Forces to the requirements of NATO and the EU; working out principles of securing mobilisation and war needs of the Polish Armed Forces in combat and material means, including determination of their size, dislocation and principles of accumulation and deployment; coordination of issues arising from the duties of the host state and the sending state; supplementing the logistic needs of the Polish Armed Forces from the National Economy (pl. GN) within the framework of: Plan for securing the needs of the Armed Forces implemented by entrepreneurs and Government Strategic Reserve Plan.

The Regional Logistics Bases report directly to the Head of the IWsp SZ as his executive bodies. Their main tasks are primarily: planning, collection, storage and rotation of supplies for securing the WOG; execution of procurement by conducting tenders, purchase of support assets and services and their distribution to relevant units; maintenance of war stocks and deposits; collection of ammunition, as well as withdrawal and disposal of redundant supplies; implementing material and financial plans; managing property; carrying out tasks in the field of modernisation, overhaul and servicing of equipment and securing military transports; and preparing personnel, equipment and material stocks and documentation to enable an organised transition from “P” structures to the time of “W”.

Garrison Support Units and the units performing their functions are stationary logistic units, designed to realise financial and logistic support of units and institutions stationed and participating in training in the area of their responsibility. WOGs also perform mobilisation tasks in relation to assigned newly-formed units.

For the benefit of these units, among other things, they carry out tasks in the following areas: technical, material, financial support (including the implementation of public procurement), infrastructure with fire protection, transport support of military units, geographical and hydrometeorological support, physical protection and defence of facilities, administrative and office services, occupational health and safety, legal services, cooperation with civilian institutions and communities, and tasks resulting from host state duties (HNS). A constant major challenge for the organisers of the logistics system of the Polish Armed Forces is to determine the right proportions and mutual relations between stationary and mobile logistics cells.

According to the assumptions of the system, the territory of Poland was divided into areas of logistic responsibility, where the 1st RBLog carries out logistic support in the area of four voivodeships: Pomeranian, West Pomeranian, Kuyavian-Pomeranian and Greater Poland with the support of nine subordinate military economic units. These include: 6th WOG in Ustka, 11th WOG in Bydgoszcz, 12th WOG in Toruń, 13th WOG in Grudziądz, 14th WOG in Poznań, 15th WOG in Szczecin, 16th WOG in Drawsko Pomorskie, 17th WOG in Koszalin and 18th WOG in Wejherowo. Meanwhile, the 2nd RBLog in Warsaw performs tasks in the Mazowieckie, Podlaskie and Warmińsko-Mazurskie Voivodeships with five subordinate military business units, which include: 21st WOG in Elbląg, 22nd WOG in Olsztyn, 24th WOG in Giżycko, 25th WOG in Białystok and 26th WOG in Zegrze and 28th WOG in Siedlce. In turn, the 3rd RBLog is responsible for the region covering the following provinces: Lubelskie, Podkarpackie, Małopolskie, Świętokrzyskie and Łódzkie. The base performs tasks with its subordinates: 31st WOG in Zgierz, 32nd WOG in Zamość, 33rd WOG in Nowa Dęba, 34th WOG in Rzeszów and 35th WOG in Kraków. Wrocław, on the other hand, has the headquarters of the 4th RBLog with a region of responsibility in the Lubelskie, Lower Silesian, Silesian and Opolskie Voivodships. The base carries out tasks with: 2nd WOG in Wrocław, 4th WOG in Gliwice, 43rd WOG in Świętoszów and 45th WOG in Wędrzyn (Zadorożny, 2016, pp. 61-62).

Dynamic changes in the geopolitical situation in our part of Europe, caused by Russia's armed aggression against Ukraine and the related illegal migration of citizens of eastern countries, confirmed the authorities of the Ministry of National Defence (pl. MON) in taking the right direction in terms of changes in the armed forces, and thus in the military logistics system. The quantitative changes in the army and the defined directions of the threat indicated the necessity of strengthening the existing WOGs on the eastern wall and the formation of an additional division. In addition to changes in the territorial system, the capacity of the mobile logistic potential was also assessed, resulting in decisions to form an additional Logistics Brigade and logistic regiments securing the already existing and emerging tactical compounds in place of the DGZLs functioning only in war.

Under current legislation, the Minister of National Defence (pl. MON) heads the government administration department - National Defence, and is also the body

through which the President of the Republic of Poland exercises authority over the Armed Forces during peacetime. The Minister of Defence performs his tasks with the assistance of MON, which includes the General Staff of the Polish Army. The scope of activities of the Minister of National Defence includes, inter alia: managing in peacetime all activities of the Polish Armed Forces, satisfying the material, technical and financial needs of the armed forces, as well as managing the financial management of the RON. The Minister of National Defence is the administrator of budget part 29 - National Defence, to whom, in 2020, 91 administrators of state budget funds were subordinate, including: two second-level administrators (Commander of Garrison Warsaw, Chief of the Internal Affairs of the Armed Forces), 26 third-level administrators subordinate directly to MON and 63 third-level administrators subordinate to second-level administrators (NIK 2021).

The cited division of the third-level budget allocators (nearly 90 budget units), with the increase in the potential of the armed forces, according to the authors, makes it possible to assign the function of budget allocator also to the logistics regiments.

### **Logistics regiments in the military supply chains**

The term supply chain and its management first started to appear in logistics, management and marketing publications as late as the 1980s. In the supply chain, in addition to the flow of goods between the producer of the goods and the buyer, various problems began to be recognised, particularly in the area of overstocking, which results from the mismanagement of information in the distribution process and the flow of goods from the trader to the end customer.

The main objective of an effective supply chain is to achieve the highest performance at each stage of the chain by fully coordinating activities. With this in mind, the supply chain is the interaction of extractive, manufacturing, trading, service companies and their customers with the simultaneous flow of information and financial resources. It worth to remember that the concept of logistics is a primary concept in relation to the supply chain in its substantive aspect (Ficoń, Zięcina, 53/2020, p. 48). The entire distribution chain is a much broader concept than the logistics chain itself. A supply chain is also an organisational network of involved and interrelated suppliers and customers. They are connected by processes and activities concerning the flow of products and services provided to customers (Christopher, 1998). At the same time, E. Gołemska argues that a logistics chain is a kind of chain dealing with storage and transport. It is a connection between storage and handling points, as well as transport routes, organisation of deliveries, finance, coordination of logistics processes (Fig. 1). It also deals with all orders and policies of each part relating to the supply chain (Gołemska, 2016, p. 32).



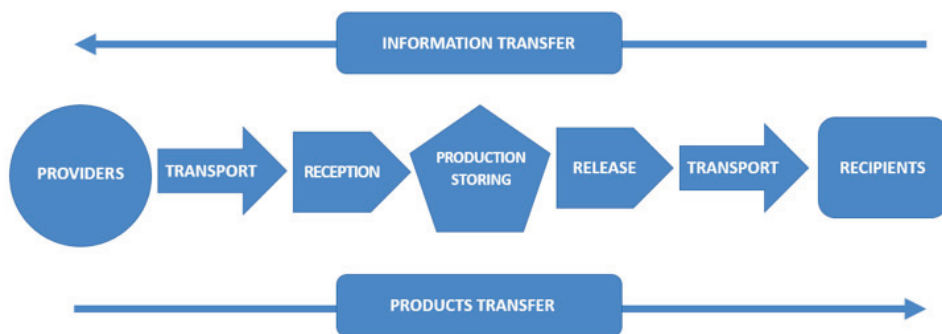


Fig. 1. Supply chain stages

Source: Own elaboration

With this in mind, the supply chain is based on a specific pattern of physical flows of goods and companies are obliged to make specific decisions in the above-mentioned areas:

- production - by determining what products are needed in a given market, how much of a given product should be produced and in what timeframe;
- inventories - in terms of their quantity accumulated at each stage along the supply chain and stocks of raw materials, semi-finished products and finished products;
- location - by identifying the best location for production halls, storage buildings and the cost-effectiveness of their placement;
- transport - determining how goods are moved depending on their location, road accessibility, while ensuring timely delivery and safety of goods;
- information - through the right flow of information to improve the company's decision-making processes (Kot et al., 2009, p. 19).

Given the above, it is clear that each stage of the supply chain is an extremely important element in the proper functioning of businesses and in guaranteeing company profits.

However, the Polish Armed Forces are not a product-producing body (entity) and perform their tasks often under crisis conditions, so their supply chains are of a different nature.

The system of securing the functioning of military units and institutions subordinate to the Minister of National Defence as defined in the Economic Allocation Plan of the Ministry of National Defence (pl. PPG RON) is currently implemented by Garrison Support Units and units performing their functions, i.e. mainly Air Force Bases and War Port Commands (Decyzja Nr 28/Log./P4). The purpose of support is to meet the needs of troops in times of peace, crisis and war in terms of military equipment (pl. SpW) and technical material resources (pl. tśm).



In RON, the principle of hierarchical supply, based on an economic allocation plan, is in place, with a higher organisational level supplying a lower one.

The main entities planning the needs of SpW and Tasks are the economic branches (administrators of level III budget funds), which take into account the needs reported by the military units supplied to them.

The logistical potential in the Polish Armed Forces is located at the various levels of command, creating IV levels of support, where appropriate equipment and dedicated logistical elements are developed in the combat grouping.

The creation of logistics regiments in place of the existing divisional logistics support groups (DGZL) was intended to fill the so-called 'gap' in the supply chain at the second level of support. The then divisional logistics support groups were to use mainly equipment from the national economy, which would not have fully secured the expectations of the combat troops. It should be noted that logistics regiments are organisational units directly subordinate to division commanders in the command system. They are logistically secured by economic branches, like other military units, according to the territorial support system. Within the chain of logistic support of the armed forces, the regiments in question carry out tasks mainly in material, technical and transport and movement subsystems of troops at the II tactical level.

The presented solutions of the army logistic support system developed on the basis of national doctrinal solutions coincide with the solutions of the NATO countries (AJP-4(B)). On the other hand, the proposed inclusion of logistic regiments in the system of territorial logistic support of troops is a detailed pilot proposal not yet described in the literature.

At the same time, it should be noted that logistics regiments have completely different tasks and perform different functions in the logistic support system than third-level budget administrators functioning in the territorial support system. Garrison Support Units and units performing their functions are stationary entities intended for logistical and financial support of military units in the assigned area of responsibility. Nevertheless, within the framework of the mobile logistic support system, as economic branches, there are other military branches such as logistic brigades, whose main task is to ensure proper support of units stationed outside the country.

Logistics regiments are also specialised logistics units operating within the mobile support system, whose role is to provide logistical support for units of tactical associations carrying out combat tasks in the area of responsibility of a given division. The organisational structure as well as the basic equipment they are equipped with should ensure the fulfilment of the assumed tasks.

Nevertheless, it should be taken into account that one of the main tasks of logistics regiments is to ensure the continuous provision of subdivisions in the area of material and overhaul of SpW. With the above in mind, it should be considered

whether the present role and structure will be fully sufficient in times of crisis and war and whether it would not be necessary, to increase the powers of logistics regiments to perform the functions of economic branches in the scope of supply divisions 08 (tank-car), 21 (food) and 25 (engine fuels and lubricants).

The above solution of embedding logistics regiments into the territorial logistics support system will reduce the burden on the current economic branches and streamline the current system of army logistics support.

At the same time, it is important to bear in mind the need to adapt the current structures by increasing them with the division of the chief accountant and the procurement section, in order to be able to make purchases and organise tenders in accordance with the Law of 11 September 2019. Public Procurement Law (Fig. 2) (Dz.U. 2019 poz. 2019).

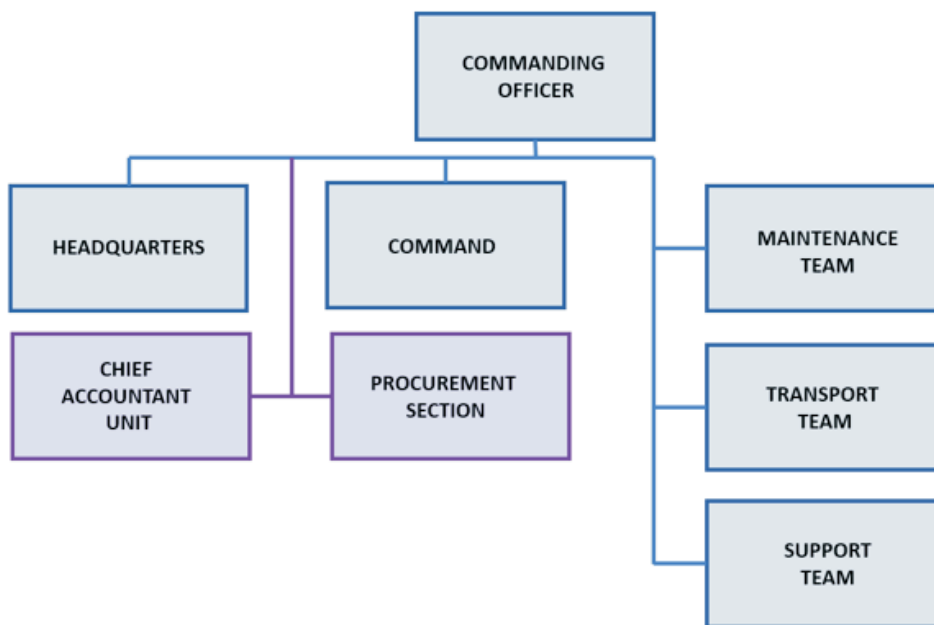


Fig. 2. Proposed structure diagram for a logistics regiment

Source: Own elaboration

The current functioning of logistics regiments in the supply chain is reduced to the role of institutions performing evacuation, transport and repair of military equipment being in the area and subordination of a given division. The adaptation of logistic regiments to the role of the disposer of budget funds in specific supply divisions will result in the functioning of the units in question in the supply chain, not only in the role of a carrier, but also as an independent economic entity deciding on the implementation

of the budget within the framework of the tasks and undertakings entrusted. The location of the logistics regiment in the supply chain is shown in figure 3.

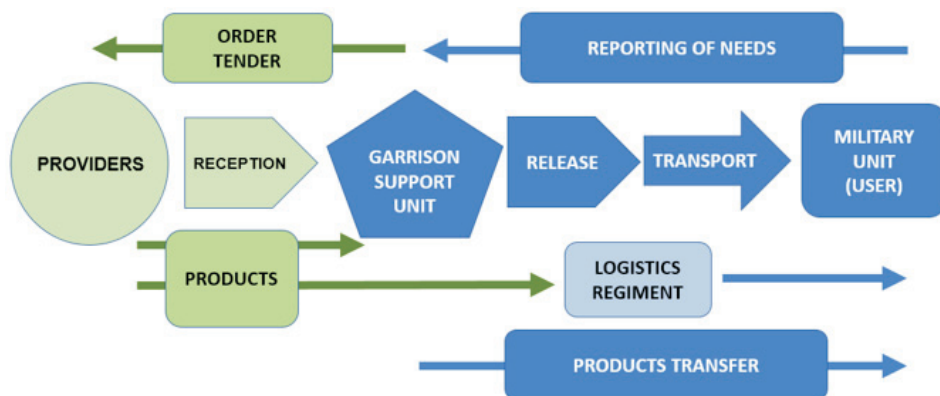


Fig. 3. Locating the logistics regiment in the supply chain  
Source: Own elaboration

The adopted solution is part of the pattern of functioning of the supply chain of goods and services organised at the level of the territorial system of military logistic support, which is implemented by individual civilian and military economic entities.

### **The role and tasks of logistics regiments in the territorial army support system - research results**

In the research process, the diagnostic survey method with the expert interview technique was used as the primary method, with respondents having extensive knowledge of the research subject. The research was carried out with five experts holding key logistics positions at the P4 Logistics Board of the General Staff of the Polish Army (pl. ZL P4 SZGWP), the C4 Logistics Board of the Cyber Defence Forces Component Command (pl. ZL C4 DKWOC), the Air Base (pl. BLot) and the Garrison Support Unit. The survey was conducted in the first quarter of 2023. The purpose of the expert interview was to obtain information on the possibility of integrating the newly-formed logistics regiments into the territorial support system of the Polish Armed Forces and to define their tasks and organisational structure.

The interview contained three open-ended questions, giving the respondents complete freedom of expression. When asked about the legitimacy of including logistics regiments in the territorial support system of the Polish Armed Forces, as dispatchers of budgetary resources carrying out tasks for division commands, the

vast majority of experts indicated the existence of such a need. The rationale for such a solution is to organise one's own system of planning, preparation and execution of logistic tasks taking into account the needs of one's own subdivisions and units located in the division's area of responsibility. The leadership and command of logistic support, as well as the responsibility for the execution of the full spectrum of logistic tasks in the division will be carried out by one superior. Division commanders will have full responsibility for the logistics support of the ZT during both 'P' and 'W' times, which will preclude the need to assign sub-units to the division for the duration of operations or exercises in the form of DGZL. Currently, logistics regiments are logistics units at tactical level II, whose structure and tasks have been assigned only to the implementation of logistics support tasks during combat tasks. The lack of their functionality in the implementation of peacetime support is significant. The creation of further disposers of third-level budget funds in the form of logistics regiments would affect the effectiveness and efficiency of supply chains, which is particularly important in the case of divisions dislocated in several garrisons. Logistics regiments carrying out the tasks of budget appropriation dispatchers would be given the opportunity to prepare and practically verify the procedures they have in place for securing the combat operations of the divisions being supplied.

With regard to the tasks carried out during "P" time by logistics regiments which are administrators of third-level budget funds, experts indicate that they should include tasks entrusted to the DGZL in terms of planning and implementation of support. In addition, the logistics regiment should be autonomous and manage the budget for the implementation of maintenance and repair tasks for the benefit of division units within its potential in the form of a repair battalion. Experts point out that the planning of maintenance and repair tasks, in the individual supply divisions, should be done in two ways, for itself as a regiment and for the repair fund. According to the experts, however, such a solution does not force the assignment to logistics regiments of the status of a disposer of third-level budget funds, nevertheless logistics battalions carrying out repairs should independently purchase tsm services according to their resources. The function of the administrator of level III funds would continue to be the responsibility of the WOG together with the authority to carry out procurement. Experts point out that logistics regiments should have the full powers vested in the third-level appropriation dispatchers in the implementation of division staff support. Such a solution will allow the optimisation of procurement planning procedures, as well as the integration of structures and the improvement of entities responsible for the implementation of key activities. In addition, the performance of the full range of activities related to securing the separated division structure will enable the achievement of full operational efficiency necessary during the execution of "W" time tasks, while leaving the functioning structures of the territorial system of logistic support of the armed forces.

Experts point out that when logistics regiments act as disbursers of third-level budget funds, their organisational structure should result from the division into subsystems of the logistics system. As the experts indicate, the key elements of the regiments' logistics organisational structure should be the planning, material and technical divisions. In addition, in order for a logistics regiment to function properly as an independent disburser of third-level funds, the division of the chief accountant is an essential element. This organisational unit should include the following sections: financial planning, accounting, control and supervision, damage, accounting and payroll and accounts and settlements. The structure of the logistics regiment should not lack an organisational cell responsible for procurement. Subdivisions in charge of supply, repairs, transport and evacuation of equipment and medical support should also be mentioned as key logistic elements.

The above research indicates the topicality of the discussed issues concerning the role and importance of newly formed logistics regiments in the logistics support system of troops. Innovative on the scale of the Polish Army is the proposal of organizational changes and the extension of the powers of logistics regiments to dispose of third-level budget funds, which in turn should affect the efficiency and effectiveness of the logistics support system of the troops.

## **Conclusions**

The concept of integrating logistic regiments into the territorial system of army logistic support, may be an alternative to relieve the currently functioning territorial system of logistic support, while at the same time providing the possibility of preparing logistic regiments for their use during crisis and war.

The research carried out led to the following conclusions:

1. The current formula for the operation of logistics regiments, assigned to the respective tactical compounds, allows in peacetime only the basic logistics tasks of repair and transport and evacuation of military equipment.
2. It would be rational to assign to the logistics regiments the function of a third-level budget administrator and to include them in the territorial system of logistical support of troops during „P” time, which would allow the possibility of independent budget implementation in the areas of services and purchases in the food, tank-car and engine fuels and lubricants (pl. MPS) divisions for the benefit of their own unit and the units of the relevant division.
3. Logistics regiments, acting as economic branches, would significantly relieve the current territorial logistics support system based on WOGs while shortening the supply chain.

4. Enabling the logistic regiments to act as third-level budget administrators will require a change in the organisational structure, expanding it to include the division of the chief accountant and the procurement unit.

In summary, the newly formed logistics regiments, becoming disposers of 3rd level budget funds during “P” time, are preparing to perform the tasks facing them of securing the division’s combat operations, replacing the division logistics support groups. This indicates the legitimacy of their creation and serious consideration of the need to expand their functions in the disposal of budget funds. Entrusting logistics regiments with the tasks of securing division headquarters would not constitute a significant interference in the functioning of the territorial system of logistics support of the armed forces. At the same time, such a solution would enable the preparation of organisational structures and the training of entities responsible for the implementation of all the necessary activities and procedures related to the logistical support of the times of “P” and “W”.

In the opinion of the author’s team, this confirms the hypothesis adopted regarding the legitimacy of extending the powers of logistics regiments to include the performance of tasks in the capacity of a tier III budget holder. Nevertheless, the considerations undertaken can be treated as a pilot study, providing a basis for further research into the functioning of logistics regiments within the logistics support system of the Polish Armed Forces.

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