

Confidence and Security in the Balkans: The Role of Transparency in Defence Budgeting

Tilcho K. Ivanov

Sofia, November 1996

Research Report, No. 6

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ISBN 954 - 9533 - 02 - 6

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Preface

The Balkan security is a measure and a means for guaranteeing an acceptable level of economic welfare, human freedoms and stable peace for the states in the subregion and for the whole of Europe.

The traditional views of a military concept about the building of state's security systems (by means of defending their integrity, sovereignty and independence) are focused on the usage of power in the international relations. If we take a deeper look into the Balkan security problem we will see that these views are getting more and more irrelevant to the new strategic environment. Though the military fundamental does not disappear, it gives way to other determinants. It is getting more and more obvious that the erosion of the economic and the social public tissue eats away the traditional institutions of the law, of the power and of the statehood. It also aggravates the building of modern civil society. The economic and social destabilization leads to the escalation of crises and conflicts, that pass over the reasonable political and legal limits. The acute clash of interests takes the uncivilized guise of genocide, ethnic cleansing, terrorism and other crimes against humanity.

In the new strategic conditions security means more than territory and sovereignty. Economic security and welfare and the protection of civil rights begin to dominate subregional security. More and more often we also add to the latter the problems of national and transnational security. These three factors form the foundations of the stable regional development concept. When we combine them with the opportunities for technological transfer they give us the real measure of social development, there by contributing to keep crises under control, to prevent conflicts and to build peace.

The Balkan security is strongly influenced by the general "world order" model. The collisions in the region forestall or are behind the changes in the global security system.

The continuing global changes and their Balkan repercussions show that this subregion will continue to be centrally important for stability worldwide in the future.

Today the attention towards the Balkan security also is justified. The peace in the Balkans is still on the list of the most actual world problems. The world and Europe made formidable expenditures in order to establish peace in the region. The high cost of peace is the reason why there is still a great interest in the matter. Along with the efforts of the world community, the

most of the Balkan states get more involved in the establishment and the preservation of peace in the region. The idea about regional stability, security and cooperation is not a new one, but it needs a new content. Today we witness a change in the philosophy of security and defence that lies in rethinking of old ideas and in accepting new ones. We have to add to the traditional concepts of national security, loyalty to the fatherland and defence duty, the concepts of political democracy, market economy, guaranteeing of civil rights, economic and defence European integration.

The building of the new history and the future of the Balkan process is influenced by the changing nature of the way of thinking.

There are several important events that mark the process. The trilateral meeting of the ministers of foreign affairs of Greece, Romania and Bulgaria - Iannina 1 on the 26th and the 27th of August last year, laid the beginning. A new meeting followed on the 16th and 17th of March this year. Its subject was, the foreign policy, the regional cooperation and security and humanitarian problems. The analysis of the situation after the Dayton agreement draws the attention towards the problems of the reconstruction and the infrastructural projects financed by the E.U. A Balkan meeting on stability, security and cooperation in Southeastern Europe was held in Sofia on the 6th and 7th of July this year on the Bulgarian Prime Minister's initiative. The following subjects were discussed: principles of goodneighbourly relations; stabilization of the peace in Bosnia; cooperation in infrastructure projects, trade and investment; humanitarian, social and cultural problems of the neighborly relations; the struggle against the organized crime and terrorism.

There is a forthcoming meeting this year of the transport ministers. At the beginning of the next year a meeting of the defence ministers will be held in Sofia. All these events, as elements of a delineating process prompt us to ask the question - how could defence and security economics contribute to the Balkan security in today's conditions?

I. Determinants of the Balkan security.

The answer to the latter question faces us with the determinants of security. It is convenient to group them into irrational, semirational and rational. The irrational factors are connected with the human feelings, fears, hopes and perceptions. They have a predominant psycho-emotional character. Ethnic, religious, socio-cultural and other motives induce the people to act in one or other way. War is born by fear. It is difficult to describe the mechanisms of this relationship, but it is out of doubt that the irrational factors are decisive for the Balkan security. The 1989 changes gave an impulse to the wishes for ethnic, religious and national self-determination of the internal ethnic groups

in Yugoslavia. Destructive contradictions mushroomed under the circumstances of complex historic memory and differing religious-cultural environment. Military conflicts were born by the fears.

Semirational are the violent actions. This is so because there is never one way of using force. Only the great force is effective, but it is rather expensive. The usage of equal quantities of force in the international relations in some cases has a stabilizing effect and in others a destabilizing effect. The irrationality of mass behavior and of political intentions explains the latter.

Anyhow the second factor of importance for security is the military power, the balance or disbalance of forces. But in this field the Balkans are also burdened. Being an attractive geo-political center they were a permanent object of imperial influences. The Roman, the Byzantine, the Ottoman and the Austro-Hungarian empires set the framework of, on one hand, cyclic restructuring and recombining of ethnic states and on the other hand of gathering vast force potentials in order to restrain the self-determination of the people. In the 20th century the imperialism has been replaced by the influence of the great geo-political forces.

Though it is modified, the force field is even more intensive now. Multinational states that are pretty large for the Balkan scales exist in the framework of this field. That creates military imbalances and is a source of new fears and uncertainty in the guarantees for the rights and freedoms of the citizens as well as in the international relations. The rational factors may contribute in a positive way to the security of the region. These factors include: the trade-economic relations and the economic interdependence.

Taken as a whole the Balkans are a considerable subregional market. Seventy five million people live on the peninsula, but their states are protectively disposed by tradition, and the trade links between them are weak. The unsteady development is combined with isolationist policy. The transition of people and capital is insignificant. The exchange of goods is unstable and imbalanced. The national governments deliberately aggravate the favorable trade conditions. Presently the Balkans are a region that is not attractive for the foreign investors, but there are many factors of a positive change of these trends.

II. The management of defence resources a key factor for the Balkan security.

It is known that economics analyzes the ways to allocate scarce resources between competing social needs. Defence economics faces the alternatives of welfare and security. When it pleads for resources for defence it takes

into consideration the arrangement of the priorities of defence and welfare. Defence resources that are excessive and incompatible with reality not only set limits to welfare, but they also raise fears in the neighbour states. On the other hand underrated resources for defence may assist for the improving of welfare, but if they are under a given limit, it is possible that they could create an illusion that the country is of little importance and that its opponents could act with impunity. Thus the incompetent and inept management of defence resources turns into a major mechanism not only for internal welfare but also for external security. The management of defence resources gets more important in the conditions of economies' reformation and of changing the models for guaranteeing security. In that case, the expected effects from the changes might be compromised by the bad management of social resources. The example of our country brings more disappointments than hopes. The cutting of defence expenditures did not lead to reducing of the taxburden and to the desired effects in the private sector. The deep economic depression eats away the expected positive results. On the other hand the rather low level of defence expenditures delays the reform of the armed forces and their putting in accordance with the security conditions. It also holds back the Bulgarian integration in the forming European defence system.

Reality demands rethinking of the true principles of managing defence resources. These about "economy" (to attain a deliberate result by using the minimal possible amount of resources) and "effectiveness" (to attain the maximal possible result by using a given amount of resources), do not arise doubts, but we do not have guarantees that they are applied. There is a lack of change of the thinking of all the participants in the internal and the internationally significant resource process - a change that will lead to adequate awareness that resources are scarce and that is the reason why we have a security deficit.

A change like that could be achieved if we have precise information about the defence goals and resources of states. "Transparency" of the goals and of the allocated resources is the lacking principle. Transparency is the only way to correct former mistakes. It also is a way that leads out of irrational darkness and to reality.

The management of defence resources includes two basic processes: a budgeting process, in which the necessary resources are allocated to defence and a process of managing the resources that are allocated to defence.

This report focuses its attention on the budgeting process.

III. Budgeting process and security.

The budgeting process shows the technological side of the building and the observation of the budget. The budget is a legally standardized basic public financial tool, that consists of specific, principles, procedures and techniques.

The perfection of the financial-legal norm directly influences the budgeting process and the internal-financial relations that the budget organizes. But when we talk about defence and security, the effects of the process exceed the state boundaries. This is so because the budget is a message to our neighbours about the defence goals and the ways to achieve them. If the welfare of the citizens is a government concern, then the resources used for security matters are an element of international relations and they influence directly the confidence and the goodneighbourly relations between states. All participants in the international social process need clear signals about their partners' security intentions. The official recognition of international borders is not enough. Good will and fair guarantees also are needed in the future. A proper guarantee for that is the long standing budget plans for the resources allocated to defence. An adequate level of the military planning process and the budgets of the states could make this guarantee more promising. Acceptance of the military planning standards inherent to contemporary society is a means for restraining sudden changes of intentions and for giving clear signals about the forming of threats to security. It will be sufficient for each country to watch the long standing stable budgeting process of allocation of resources and the gathering of a potential for defence and security, as well as the political intentions of states in this delicate sphere.

Those who are not acquainted with the practice of the developed countries may ask the question, what are the contemporary orientation marks of the budgeting process, that fulfill the requirements for transparency, economy and effectiveness. It is difficult to give a thorough answer to this question in this report, but we could say briefly that the budgeting process consists of the following stages: preparation, acceptance, observation and budget accounting. The budget is subject to expedient principles, which we already mentioned. According to them and to the managerial tools used, the budget may include different, but clearly time fixed procedures.

IV. Kinds of budgets and budget transparency.

The tools used leave a distinct mark upon the quality and the character of the budget. There are three kinds of budgets depending on that what kinds of instrumental aims they achieve. Though the budget in itself is an instrument for economic and effective allocation and usage of resources, the budgets are divided into control, managerial and programme, depending on the way in which they achieve the aims-wishes. The first kind, the control budget aims to achieve economy and effectiveness by means of controlling the

funds. It focuses on the purchase funds. That is why it is often called a budget "What to buy". The control budget puts aside funds, in accounts and in paragraphs, for purchasing different kinds of resources. The quality of the allocation of the funds is provided by means of controlling the usage of the resources. The controlling is strictly subject to the standards of spending the funds, while it emphasizes on the hierarchical link and on the control of allocation. Usually the control budget applies the so called automatic method, which accepts the old budget for a new one or the method of majorisation and minorisation, which reflects the change of conditions, but uses the old base. In all cases it reflects the transition, the changes compared with the past and the control of the funds. Historically this is the first budget system for operational management of the funds. It is widely applied in defence.

The second kind of budget, the managerial budget is oriented not to the funds, but towards the activities that have to be managed. That is why it is called "executive budget". Here we don't answer the question "What to buy" but answer the question "What is the technological effectiveness of the performed activities". This budget presumes a clearly defined defence mission and allows us to assess which is the best way to combine the resources in order to achieve the assigned goal. Thus this budget system helps the middle managerial levels to take economic and effective decisions about the way to reach the goals. It also gives an answer to the question what combination of forces may produce the best results, or which is the most economic combination of forces under an assigned defence task, but this also is an answer to the question "What to do". This budget operates with the average cost of each activity. It is impossible to ground a defence investment project without the usage of this system. It is a development of the classic control system, caused by the necessity to give arguments to future activities and investment projects. Because of that it may be defined as an executive, managerial, organizational - applicational and even as a tactical budget system.

The third kind, the programme budget services the strategic level of defence management. It focuses not on the funds and the activities but on alternative goals, from which the defence mission is chosen. It binds the financial funds with the plans through which the goals are achieved. That's why it is called "Programme budget". Through the programme budget analysis, it is possible to choose accessible goals and the best way to achieve them. This kind of budget is a basic instrument of the famous contemporary budget technology "Planning, Programming, Budgeting". It is widely used in the budgeting process of the USA and some European states.

This budget system supports the decision-makers on the strategic organizational level. It also allows them to choose alternative systems for

reaching the goals in a more effective way, by means of directing the programme activities. It restricts the subjectivism of decisions and provides for more economic and more effective usage of funds.

This short characteristic does not aim to oppose these budget systems to each other. On the contrary practice shows that the process of defence resources management is thoroughly completed by their combination and by the building of the executive-managerial budget upon the control one and the plan-programme budget upon the executive-managerial one. Thus all the organizational levels - operational, tactical and strategic, have the necessary resource tools. It is obvious that the combining of these budget systems is a basic means of improving the quality of defence resources management.

But here our thesis is different: looking for transparency of the budgeting process as a factor for security we cannot but notice that the above mentioned budget structures provide different information about the conduct of our neighbours, partners or opponents. If we know the parameters of the control budget, we can assess the expected purchases of our neighbours. Therefore we may draw indirect conclusions about the maintained forces and devices as well as about our neighbours' demands and the opportunities for manufacture cooperation. This information however is not of a great value, because it rather reflects the past, than the defence policies and strategies.

The managerial budget data give us information about the cost of the performed defence-organizational activities. We also can form a perception about the effectiveness of these activities if we know the volume of the created product. Undoubtedly this will help us become better acquainted with our neighbours.

Finally the plan-programme budget informs us about the expedient programmes of the defence organizations. The priority of the programmes, assessed by the quantity of the expenditures will prompt us what effects could be expected and what goals could be desired. The objective budget data may confirm or refute demagogic statements about the strategic defence goals. We can draw the conclusion that the plan-programme budget is not only a tool for economy and effectiveness, but it also is an instrument for confidence between the countries. Its adoption is not only economically expedient but a political necessity too. Transparency, publication and exchange of data about the plan-programme budgets of the states is a really constructive step towards mutual confidence.

V. The Bulgarian budgeting process.

The budgeting process in our country is legally regulated. The legal normative base has been updated during the present year. This is a necessary but rather late reaction to the outdated law about the drawing up and the observation of the state budget (the law is since 1960 - "State newspaper", 91st issue 1960; Updated: "State newspaper" 99th issue 1963, 36th issue 1979 and 27th issue 1992).

The law about procedure of drafting the state budget ("State newspaper", 67th issue, 1996) consists of several paragraphs: drawing up; observation; closing and accounting of the budget; links with the municipal and the communal budgets; creation and usage of out of budget funds; others.

The budget construction has several common characteristics:

- the budget is drawn up and observed during one financial year that coincides with the calendar year (from the 1st of January to the 31st of December);
- the revenues and the expenditures are grouped according to the united budget classification, that is approved by the financial minister. A new budget classification has been in force since 1992. It is unified with the international standards and it includes classification according to functions, groups of revenues and expenditures, budget paragraphs, activities and divisions (budget organizations);
- there are special rules concerning the drawing up and the sanctioning of the war time country budget determined by the Council of Ministers.

The budget is drawn up according to the following procedures:

- The Ministry of Finance draws up a draft budget.
- The budget organizations send to the Ministry of Finance their draft budget accounts.
- The Ministry of Finance analyzes the drafts and carries out a dialogue with the organizations.
- The Council of Ministers settles the difference of opinions.
- The Minister of Finance introduces the draft, the Council of Ministers approves it. The draft budget must be introduced to the Parliament till the first of November.
- The Parliament discusses and sanctions the budget till the end of the current year.

If the sanctioning is delayed, the budget organizations make their expenditures according to the expenditure limits for the same period of the previous year and they account the resulting corrections.

The observation of the budget includes:

- Cash observation by the Central Bank through the Commercial Banks.
- Reallocation of credits from some budget accounts to other budget accounts.
- Approval of further credits.

Control over the observation by the "Account Palace".

The closing and the accounting of the budget consists of the following procedures:

- The Minister of Finance closes and accounts the budget till the 31st of December.
- Current accounting.
- The Council of Ministers discusses the Account and introduces it to the Parliament.
- The "Account Palace" takes a stand on the legality and the effectiveness of the expenditures.
- Approval and sanctioning the Account for the expired year and sanctioning the next year budget.

The paragraph about the out-of-budget funds provides their regulation in separate laws. The way in which these funds are drawn up, observed and accounted is the same as for the budget funds.

Though there is an obvious progress in improving the technology of the budgeting process, we can make some notes.

1. The mechanism for controlling the implementation of the principles according to which the budget is constructed - lawfulness, economy, effectiveness, publicity, transparency and thoroughness is insufficient. It is difficult to point out the exact means that guarantee the implementation of these principles.
2. The procedures are rather freely observed through time. Even the end terms are violated. The government has an opportunity to set time - schedules for the observation of each procedure.
3. The budget deficit is not strictly fixed, and there is considerable freedom when the budget is credited and when financial funds are paid in advance. The government can borrow a monthly credit from the Central Bank or issue government securities, but their value can not be greater than the average monthly credit for the previous year. The government also can borrow an unlimited sum from the Central Bank, but it has to pay it back in three months time.

4. The minister of finance has the right to stop the financing of the budget organizations and to block their accounts if they violate the laws and the financial discipline that results from them. But there are not distinct responsibilities and measures for controlling the duly consignment of budget credits to the organizations.

5. The technique that is primarily applied is that of the control budget with the paragraphs and the divisions inherent to it. The enlargement, provided by the budget classification, with activities and organizations endues the budget with managerial-executive character. The steps taken to improve the budget structure have not been accomplished yet. The law provides a supposition that the budget may be drawn up, sanctioned and observed in a functional-programme way, but this is a mere wish. In practice the budget does not have a strategic dimension. There is not a distinct link between the organizational activities and the strategic goals of the state. The process of taking decisions about the allocation of the national resources is aggravated. It is no wonder under these conditions the parliamentary resource decisions are not thorough and responsible.

6. The freedom that is allowed to the organizations, when they draw up their draft budget accounts does not give an opportunity to subject the activities to the proclaimed government priorities. The lack of requirements for the introduction of the budget accounts as a package of projects and programmes aggravates the standardization of the analyses and the assessments about the relevance of the expected effect to the goal results. It also makes the decisions of the Council of Ministers inert and not connected with the desired results.

VI. The defence budgeting process.

The defence and security budget of the country is a basic government financial fund that has the task to provide the financial resources that are necessary for defence and security. It is a part of the state budget. It also is a basic tool for combining of the goals of welfare and security of the citizens. It is a fundament for managing, planning and controlling the funds for defence and security. The budget is passed as a law, thus it becomes a legal norm that sanctions the rights and the obligations of the bodies that take part in its drawing up and observation.

The defence and security budget is a combination of named in the budget classification financial sums for revenues and for expenditures that are designed to support the forces and the means that are necessary for the country and that are subject to defence and security goals.

According to the 1992 budget classification the expenditures for security and defence are in group two of the functional budget expenditure classification. They are grouped into three paragraphs: expenditures for defence (civil and military); expenditures for the police and for fire protection measures; expenditures for the judiciary power.

The total sum of the budget expenditures for defence and security during 1989 - 1996, are quoted in the following table.

Table 1

Expenditures for defence and security of the Republic of Bulgaria during 1989 - 1996

Year	Defence and security expenditures Leva (m)	% of GDP \$ (m)	% of the state budget
1989	2964,0	5,21	8,92
1990	2209,0	4,87	8,42
1991	5544,0	317,7	4,09 8,58
1992	9191,2	388,8	4,53 9,85
1993	13009,2	469,7	4,35 8,66
1994	20675,0	369,0	3,72 8,27
1995	39093,3	616,2	4,71 10,02
1996	51794,5	669,2	4,66 10,92

The defence expenditures only are quoted in table 2.

Table 2

Defence expenditures of the Republic of Bulgaria during 1990 - 1996

Year	Defence expenditures Leva (m)	% of GDP \$ (m)	% of the state budget
1990	1615,0	3,56	6,16
1991	4433,6	254,1	3,27 6,86
1992	5748,0	243,2	2,83 6,99
1993	8113,4	292,9	2,71 5,40
1994	12919,8	230,6	2,32 5,17
1995	24000,0	378,3	2,89 6,15
1996	33485,8	432,6	3,01 7,06

The defence expenditures are divided into maintenance expenditures, investment expenditures and R&D expenditures (table 3).

Table 3

Defence expenditures according to the Control budget entries*

Year	Maintenance	Investment	R&D	Total
1990	57,7	40,9	1,4	100,0
1991	83,5	16,3	no data available	100,0
1992	88,4	12,0	no data available	100,0
1993	92,4	7,6	no data available	100,0
1994	91,3	7,0	1,7	100,0
1996**	79,1	20,3	0,6	100,0

* Source: SIPRI Yearbook.

**Plan

The isolated defence budget data do not help us to make assessments. So it is useful to compare the Bulgarian defence expenditures with the defence expenditures of 15 NATO countries. The financial burden is assessed by three indexes:

- total defence expenditures;
- total defence expenditures as % of GDP;
- total defence expenditures per capita.

The portion of each country is calculated as an arithmetical mean of the total sum of each index. Then we calculate an integral index for each country (as an arithmetical mean of the country's portions), that shows the place of the country among the other 15 countries.

Year Place of Bulgaria among 16 countries

1991	8
1992	10
1993	15
1994	16
1995	15

Source: The Military Balance.

During the five year period the Bulgarian defence expenditures have a strong shrinkage trend. The country's expenditures are comparable to those

of Luxembourg and Portugal. There is an evident reallocation of funds from the public sector to the private sector, accompanied by severe restriction of the budget and of the public expenditures. The transitional period of market economy reforms is progressing slowly. The country's Balance of Payments has a chronic deficit. The rapid decrease of public output can not be duly compensated by the increase of the proportion of the private sector. Probably the two sectors will become even at the end of 1997. During the period of market accommodation the budget deficit will be formidable (5-8% of GDP). A considerable part of it will serve the internal and the external debt (30-40%). The prevalent part of the left budget fund will meet the current consumption. The investment portion of the expenditures will be between 5 and 10% and will meet the most urgent needs of our industry. The budget deficit will generate high annual inflation and a long term tendency towards devaluation of the Bulgarian lev.

These tendencies will put heavy pressure on the public expenditures and on the defence expenditures. The Bulgarian expenditures will be the lowest when compared with the expenditures of the European and the Balkan states. The country will need a sufficiently long period of stability and security, during which Bulgaria will modernize its economy and will take a fair portion of the common expenditures of the integrated European security system.

The main task of the transitional period will be the modernization of the system for management of the defence resources. The setting of the system on a programme basis and the contemporary budgeting process will aim to increase the economy and the effectiveness of the resource management. The legal normalization of the transparency of resources management and the acceptance of this principle as a basic element of the defence policy will be a proof for our good will, for confidence and for our wish to integrate in the European economic and defence community.

Conclusion

The Balkan initiatives for security and confidence are obviously insufficient. They have to be developed. But today the Balkans mostly need active measures for joining Europe and the World. The stimulation of integration and economic growth mostly needs the building of mutual confidence and respect. Instead of long term plans and steps that go over to the next century, the Balkans need rapid and transparent actions in order to prevent axes thinking, creation of new blocks and redrawing of boundaries. Contemporary defence resources management and the transparency of defence planning and budgeting must be accepted as basic tools for confidence, that have to be built into the defence policies of the countries of the subregion. This will be the most correct criterion of their goodwill and

of their wish to integrate, a guarantee for the better future of the Balkan people.

About the author

Tilcho Kolev Ivanov - (b.1942), Associate Professor and Ph.D. in Branch Economics and Management. Expert in Defence Economics, conversion of the defence industries and restructuring of central - planned to the market economy.

Associate of ISIS.

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Publication of ISIS:

1) "Bulgaria and the Balkans in the Common Foreign and Security Policy of the European Union" (Plamen Pantev, Valeri Rachev, Venelin Tsachevsky),

44 pp. July, 1995. Research Study 1. In Bulgarian and English. Electronic version: Internet, <http://www.fsk.ethz.ch/isn/institutes/isis-pub.htm>

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Address:

Institute for Security and International Studies
Krasno Selo, Bl. 194, ent.B, app. 36
Sofia 1618, P.O. Box 231
Bulgaria

tel./fax (359 2) 551 828

E-mail: isis@cserv.mgu.bg

Homepage: <http://www.mgu.bg/pages/isis.html>
