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IMPLEMENTATION OF THE STATE POLICY IN THE SPHERE OF BUDGET FUNDS SERVICING IN UKRAINE BY THE TREASURY SERVICE IN THE CONDITIONS OF THE INFORMATION TECHNOLOGIES DEVELOPMENT

Abstract: The article deals with the implementation of state policy in the field of treasury servicing of budget funds in Ukraine in 2016–2020 in the development of information technology. It is noted that in recent years, many changes

have been to the current legislation that affects the transparent, effective and efficient implementation of the state policy in the field of treasury servicing of budget funds in Ukraine. In addition, assess the impact of the priority activities of the Treasury to implement the state policy in the field of treasury servicing of budget funds for 2016–2019, which are annually approved by the Ministry of Finance of Ukraine represented by the Minister of Finance of Ukraine, namely: the execution and implementation of integrated servicing of local budgets on the basis of program-target method in the budgetary process; participation in the modernization of accounting in the public sector; development and implementation of the module of the system of AS “E-Treasury” for automation of execution of court decisions; introduction of a full-fledged system of electronic document circulation of the State Treasury Service of Ukraine (hereinafter – the STSU) and its integration with the system of electronic interaction of executive authorities; introduction of a mechanism for interaction of the information and telecommunication system of the STSU with the electronic procurement system and a single web portal for the use of public funds; construction of a secure data transmission network of the Treasury information and telecommunication system and construction of a reserve data processing centre of the Treasury; introduction of the Remote Service System “Client of the Treasury – Treasury” (hereinafter – the RSS) of managers (recipients) of budget funds; introduction of a centralized model of budget revenue execution; increasing openness and transparency in the activities of the STSU by optimizing the official Web portal of the Treasury of Ukraine. The key obstacles have been identified and some proposals have been summarized to eliminate the risks of implementing the state policy in the field of treasury servicing of budget funds by the Treasury bodies.

Keywords: public policy, the State Treasury Service of Ukraine, budget funds, servicing of budget funds, perspective directions of development.

РЕАЛІЗАЦІЯ ДЕРЖАВНОЇ ПОЛІТИКИ У СФЕРІ КАЗНАЧЕЙСЬКОГО ОБСЛУГОВУВАННЯ БЮДЖЕТНИХ КОШТІВ В УКРАЇНІ В УМОВАХ РОЗВИТКУ ІНФОРМАЦІЙНИХ ТЕХНОЛОГІЙ

Анотація. Розглянуто реалізацію державної політики у сфері казначейського обслуговування бюджетних коштів в Україні в 2016–2020 рр. в умовах розвитку інформаційних технологій. Зазначено, що протягом останніх років відбувається багато змін у чинному законодавстві, які впливають на забезпечення прозорості, ефективної та результативної реалізації державної політики у сфері казначейського обслуговування бюджетних коштів в Україні. Крім того, здійснено оцінку результативності пріоритетних напрямів діяльності Казначейства з реалізації державної політики в сфері казначейського обслуговування бюджетних коштів за 2016–2019 рр., які кожного року затверджуються Міністерством фінансів України в особі Міністра фінансів України, а саме: виконання та запровадження комплексного обслуговування місцевих бюджетів на основі програмно-цільового методу в бюджетному

процесі; участь у модернізації бухгалтерського обліку в державному секторі; розробку та запровадження модуля системи АС “Е-Казна” для автоматизації виконання судових рішень; впровадження повноцінної системи електронного документообігу Державної казначейської служби України (далі – ДКСУ) та її інтеграція із системою електронної взаємодії органів виконавчої влади; впровадження механізму взаємодії інформаційно-телекомунікаційної системи ДКСУ з електронною системою закупівель та єдиним веб-порталом використання публічних коштів; побудова захищеної мережі передачі даних інформаційно-телекомунікаційної системи Казначейства та побудова резервного центру обробки даних Казначейства; запровадження системи дистанційного обслуговування “Клієнт казначейства – Казначейство” (далі – СДО) розпорядників (одержувачів) бюджетних коштів; запровадження централізованої моделі виконання дохідної частини бюджетів; підвищення відкритості та прозорості у діяльності ДКСУ шляхом оптимізації офіційного веб-порталу Казначейства України. Визначено ключові перешкоди та узагальнено ряд пропозицій щодо усунення ризиків реалізації державної політики у сфері казначейського обслуговування бюджетних коштів органами Казначейства.

Ключові слова: державна політика, Державна казначейська служба України, бюджетні кошти, обслуговування бюджетних коштів, перспективні напрями розвитку.

РЕАЛИЗАЦИЯ ГОСУДАРСТВЕННОЙ ПОЛИТИКИ В СФЕРЕ КАЗНАЧЕЙСКОГО ОБСЛУЖИВАНИЯ БЮДЖЕТНЫХ СРЕДСТВ В УКРАИНЕ В УСЛОВИЯХ РАЗВИТИЯ ИНФОРМАЦИОННЫХ ТЕХНОЛОГИЙ

Аннотация: Рассмотрена реализация государственной политики в сфере казначейского обслуживания бюджетных средств в Украине в 2016–2020 гг. в условиях развития информационных технологий. Отмечено, что в течение последних лет происходит много изменений в действующем законодательстве, которые влияют на проведение прозрачной, эффективной и результативной реализации государственной политики в сфере казначейского обслуживания бюджетных средств в Украине. Кроме того, осуществлена оценка результативности приоритетных направлений деятельности Казначейства по реализации государственной политики в сфере казначейского обслуживания бюджетных средств в 2016–2019 гг., которые ежегодно утверждаются Министерством финансов Украины в лице Министра финансов Украины, а именно: выполнение и внедрение комплексного обслуживания местных бюджетов на основе программно-целевого метода в бюджетном процессе; участие в модернизации бухгалтерского учета в государственном секторе; разработка и внедрение модуля системы АС “Е-Казна” для автоматизации выполнения судебных решений; внедрение полноценной системы электронного документооборота Государственной казначейской службы Украины (далее – ГКСУ) и ее интеграция с системой электронного взаимодействия

органов исполнительной власти; внедрение механизма взаимодействия информационно-телекоммуникационной системы ГКСУ с электронной системой закупок и единым веб-порталом использования публичных средств; построение защищенной сети передачи данных информационно-телекоммуникационной системы Казначейства и резервного центра обработки данных Казначейства; внедрение системы дистанционного обслуживания “Клиент казначейства – Казначейство” (далее – СДО) распорядителей (получателей) бюджетных средств; введение централизованной модели выполнения доходной части бюджетов; повышение открытости и прозрачности в деятельности ГКСУ путем оптимизации официального веб-портала Казначейства Украины. Определены ключевые препятствия и обобщены предложения по устранению рисков в реализации государственной политики в сфере казначейского обслуживания бюджетных средств

Ключевые слова: государственная политика, Государственная казначейская служба Украины, бюджетные средства, обслуживание бюджетных средств, приоритетные направления развития.

Formulation of the problem: The most important factor in the stable economic development of any state is the presence of a powerful and effective system of public financial management. To ensure macroeconomic stability, the management system must provide quality services, efficiently accumulate resources and distribute them following the priorities of the state's development. In modern conditions, the bodies of the State Treasury Service of Ukraine (hereinafter – the Treasury) must transparently and effectively ensure the implementation of state policy in the field of treasury servicing of budget funds.

In recent years, there have been many changes to existing legislation, new laws and regulations are approved, which affect the provision of transparent, efficient and effective treasury servicing of budget funds, so the prospects for public policy in the field of

treasury servicing of budget funds require further research.

Analysis of recent researches and published papers. Research on the problems of ensuring the activities of the Treasury, based on the use of modern information technologies, modernization of information system of treasury servicing of budgets in Ukraine, was carried out by the following scientists namely: O. O. Butnyk, Yu. O. Holynskiy, D. A. Kovalevych, T. B. Kublikova, and E. I. Kurhanska. Theoretical and practical issues related to accounting reform in the public sector are explored in the works of V. I. Stoian, N. I. Sushko, O. Chechulina and others.

However, it is relevant and timely to study the priority directions of state policy in the field of treasury servicing of budget funds due to the constant expansion of information space of Treasury bodies, the introduction of new

technologies, ensuring reliable and secure protection of digital information well as the modernization of the processes of servicing budget funds in the Treasury bodies;

The purpose of the article. Determining the effectiveness of the implementation of state policy in the field of treasury servicing of budget funds in Ukraine by priority areas in 2016-2018 and assessment of potential risks of their implementation in 2020.

Presentation of the main research material. In Ukraine, processes of reform and transformation in terms of financial management of the country are constantly undergoing. The Treasury bodies play a rather active role in these processes as an effective participant in the implementation of state policy in the field of treasury servicing of budget funds.

Every year, the Ministry of Finance of Ukraine (hereinafter – the MFU), represented by the Minister of Finance, approves the priority directions of the State Treasury Service of Ukraine.

We will analyse the main directions of implementation of state policy in the field of treasury servicing of budget funds following the challenges of the financial system of Ukraine in terms of development and reform over the past five years.

During 2016–2018, the Treasury bodies worked in the following directions:

1. Implementation of measures to introduce a program-targeted method of execution of local budgets (hereinafter – the PTM) and the introduction of comprehensive services to local budgets based on the PTM in the budget process;

2. Participation in the modernization of accounting in the public sector through the introduction of national regulations (standards) and chart of accounts; creation of an automated system for submission of electronic reporting by managers (recipients) of budget funds and state trust funds, compiled under national regulations (standards) of accounting; consolidation of financial statements; adaptation of the accounting system of AS “E-Treasury” to the Chart of Accounts and the internal payment system of the Treasury;

3. Development and implementation of the module of the system of AS “E-Treasury” for automation of execution of court decisions;

4. Implementation of a full-fledged electronic document management system of the State Treasury Service of Ukraine (hereinafter – the STSU) and its integration with the system of electronic interaction of executive authorities;

5. Implementation of a mechanism for interaction of the information and telecommunication system of the STSU with the electronic procurement system and a single web portal for the use of public funds;

6. Construction of a secure data transmission network of the Treasury information and telecommunication system and construction of a reserve data processing centre of the Treasury;

7. Full-scale introduction of the remote service system “Client of the Treasury – Treasury” (hereinafter – the RSS) of managers (recipients) of budget funds;

8. Introduction of a centralized model of budget revenue execution;

9. Increasing openness and transparency in the activities of the STSU by optimizing the official Web portal of the Treasury of Ukraine [1].

It should be emphasized that almost all measures have been implemented. From 2016 to 2018, there was a process of implementation, refinement and modernization of software, through which the implementation of state policy in the field of treasury servicing of budget funds.

We consider the effectiveness of the implementation of each of the above directions, namely:

Implementation of the PTM provided an opportunity to ensure the followings: transparency of the budget process; a clear definition of goals and objectives; increasing the level of control over the efficiency and effectiveness of budget programs; strengthening the responsibility of the chief administrator of budget funds for the formation and implementation of budget programs; and medium-term planning [2];

Implementation of the project on the creation of a system of electronic reporting by managers (recipients) of budget funds and state trust funds (hereinafter – AS “E-Reporting”) allowed the followings: to introduce uniform standards for reporting by public sector entities; submit reports via the Internet; ensure the paperless exchange of reporting data; perform automatic analysis and verification of reporting; create an archive of financial and budgetary reporting; reduce the time of submission and consolidation of reports, and check the reporting at the stage of formation and sending;

Introduction of a module for working with the register of court deci-

sions in terms of execution of court decisions allowed to achieve the following positive results: registration of court decisions in the program; establishing and tracking the status of a court decision in the process of execution; establishing the order of execution of the court decision; formation of registers for payment and protocols for checking the completion of details on the execution of court decisions; removal from the register of executed or suspended court decisions; automatic formation for the execution of court decisions based on registers for execution; payment in the system of the formed payment documents with imposing of the qualified electronic signature (hereinafter – the QES) [3];

Use of a centralized electronic document management system provides the following opportunities: creation of a single information environment; minimization of paper document circulation of the Treasury and its territorial bodies; use of the QES when using electronic document management; centralized storage and archiving of electronic document management data; tracking the movement of documents at all stages of the life cycle; and reduction of terms of preparation and coordination of documents;

Introduction of the mechanism of interaction of the information and telecommunication system of the STSU with the electronic procurement system and the single web portal for the use of public funds took place in the following part: adaptation of the main accounting systems of the Treasury to the single web portal; completion of the centralized information repository of the Treasury; automation of consolidation of

payment transactions to the centralized information storage of the Treasury; and setting up a secure channel for transferring payment transactions to the Ministry of Finance of Ukraine;

The Treasury has built a secure data transmission network and built a Treasury Backup Data Centre, which eliminates the possibility of interference by unauthorized entities in the Treasury system and storage;

Introduction of the RSS of managers (recipients) of budgetary means provides: economy of working hours for preparation and delivery of documents to bodies of the Treasury; reducing the flow of incoming and outgoing documents in paper form; acceleration of information processing; reducing the number of technical errors in documents; have real-time access to registration accounts and information on the status of settlements. Today, the RSS covers almost the entire list of budget operations and provides a fairly high level of information protection and security of financial flows of the state [2];

Introduction of the centralized model of execution of the revenue part of budgets has the following advantages: the opening of all revenue accounts on the centralized Interbranch Turnover (hereinafter – the IBT) of the Treasury and their administration on a uniform technological platform; reduction of costs for the maintenance of territorial information processing sites; speeding up the passage and accounting of payments; ability to make management decisions in real-time; integration with the accounting systems of the State Fiscal Service of Ukraine (Taxpayer's e-Cabinet); increasing the

protection of information in the internal payment system of the Treasury [3];

The Treasury has developed and implemented a new Treasury Web Portal, using modern information technology, which provides uninterrupted and convenient access via the Internet to the public information published on the web portal, as well as access from mobile devices [4].

In 2019, the process of centralization of information resources of the Treasury began and from 01.01.2020 the software and hardware set CryptoRDC Accredited Key Certification Centre was put into operation by acquiring the status of a qualified provider of electronic trust services. The advantages of this software and hardware are that the new key encryption system meets international standards.

The Treasury Accredited Key Certification Centre is a qualified provider of electronic trust services to representatives of public authorities, local governments, enterprises, institutions and organizations that are clients of the Treasury free of charge. The scope of application of a qualified electronic signature is the internal payment system of the Treasury; the RSS; a system of electronic interaction of executive bodies; a single state register of declarations of persons authorized to perform the functions of the state or local self-government; PROZORRO Public Procurement System; a portal of electronic services of the Retirement Fund of Ukraine; and integration service with the Ministry of Finance of Ukraine and the State Fiscal Service [4].

An innovative project of the Treasury in 2019 was a project to optimize the number of participants in the Elec-

tronic Payment System of the National Bank of Ukraine (hereinafter – the EPS NBU) as territorial bodies of the Treasury, by further centralization of information resources of the Treasury. Within the framework of this project, pilot regions (oblasts) were identified, namely: Dnipropetrovsk, Donetsk, Zhytomyr, Kyiv and Luhansk, which starting from 01.01.2019 opened expenditure accounts of managers (recipients) of local budgets on the balance of the Central Office of the Treasury and from 06.07. 2019 of all local budgets of Lviv Oblast. After the implementation of measures to centralize the pilot regions, the number of participants in the NBU EPS was optimized by excluding them from the list of participants. Since 01.01.2020, the centralized model of treasury servicing at the expense of local budgets has been introduced in all regions.

The advantages of implementing this project were as follows:

Centralized opening of all expenditure accounts of managers (recipients) of budget funds of local budgets and their administration on a single technological platform;

Optimization of accounting and payment processes;

Reducing the number of participants in the EPS NBU as territorial bodies of the Treasury;

Reduction of costs for the maintenance of territorial platforms for information processing [5].

To implement the measures to implement the Strategy for Reforming the Public Financial Management System for 2017-2020 and the Strategy for Modernization of the Accounting and Financial Reporting System in the

Public Sector for the period up to 2025, the Treasury has created a system of electronic reporting by managers (recipients) of budget funds and state target funds (hereinafter – AS “E-Reporting”), using which, starting from the report for the 1st half of 2018, financial and consolidated financial statements on the implementation of state and local budgets. As of 01.01.2020, 124,169 users were registered in the AS “E-Reporting” and created 52,418 electronic cabinets for Treasury clients, including 8,320 – for managers (recipients) of budget funds and other clients of the state budget; 44, 013 – for managers (recipients) of budget funds and other clients of local budgets; 85 – for institutions of state trust funds. Also, as part of the implementation of the above Strategies, the Treasury and its territorial bodies from 01.01.2020 moved to account for the implementation of state and local budgets under the Chart of Accounts in the public sector. The Chart of Accounts provides the following advantages: it is a tool for harmonizing the public sector accounting system operating in Ukraine; a reflection of transactions by the cash method of accruals, preparation of financial statements following the requirements of international standards; a reflection of specific operations of the Treasury (payment and budget function), as well as all operations through the correspondence of accounts separately for budget execution and budget execution; the possibility of use by all public sector entities and the preparation of consolidated financial statements of the public sector [5].

Against the background of the significance and prospects of all innova-

tive projects of the Treasury, the main obstacles to their implementation appeared. This is too weak material and technical base of Treasury bodies (morally worn-out equipment, lack of funds for support and maintenance of equipment, etc.); weak communication channels, low pay for Treasury employees, which increases the risk of increasing the turnover of experienced personnel.

In 2020, the Minister of Finance of Ukraine approved four priority directions of the STSU.

The first direction is the treasury service of clients with the use of electronic services of the Treasury, including the RSS “Client of the Treasury – Treasury” and the system of electronic reporting of AS “E-Reporting”. In this area, it is necessary to develop and implement a separate module RSS “Client of the Treasury – Treasury” to fully automate the interaction with the administrator of taxes and fees in terms of return of erroneously or excessively credited payments.

But today, there are risks to implement this direction, which are associated with insufficient funding for these activities, insufficient level of logistics, as well as the turnover of specialists in the field of information technology in the Treasury bodies.

The second direction is the process of modernization of the accounting system in the public sector (consolidation of financial statements on the general property status and performance of public sector entities and budgets, the application of the Chart of Accounts in the public sector) [1].

This is a fairly complex process that requires the development and submission of proposals to the MFU to

improve regulations in terms of modernizing the accounting system in the public sector and methodological issues of using the software in reporting, so there may arise the questions about the timely adoption of changes to legislation, improving software, that is, limited time.

The third direction is the introduction of a single account for the payment of taxes and fees, a single contribution to the obligatory state social insurance. In this direction, it is necessary to develop draft laws and regulations on the functioning of the single account, to finalize the relevant software packages to ensure electronic interaction of the Treasury with other bodies that control the collection of budget revenues, in terms of returning from the budget funds mistakenly and/or overly credited.

A serious problem in the implementation of this direction may be the late development and adoption of regulations, lack of financial resources to cover the costs of developing software and hardware updates, insufficient level of technical support. Unfortunately, these are problems that need to be resolved today.

The fourth is the continuation of the introduction of information interaction between the electronic procurement system, a single web portal for the use of public funds and the information system of the Treasury [1].

In the fourth direction by Order of the Ministry Economic Development and Trade of Ukraine, Ministry of Finance of Ukraine No. 149/44 dated 04.02.2019 approved the Procedure for Information Interaction between the Electronic Procurement System, a

single web portal for the use of public funds and the information system of the State Treasury Service of Ukraine (hereinafter – the Procedure). In pursuance of the Procedure, the relevant Exchange Information Protocol between the Electronic Procurement System and the Treasury Information System was approved.

Information interaction provides using the means of the National System confidential communication receiving from the Electronic Procurement System of the information concerning the followings: The Annual Plan of Purchases and Changes to it; Procurement Agreement and Changes to it indicating the unique procurement identifier; Report on the Procurement Procedure Results.

The introduction of this direction will allow optimizing information flows and combining information from the Electronic Procurement System with the accounting system of the Treasury of the AS “E-Treasury”.

But there are some risks in implementing this direction. Insufficient security of communication channels can lead to information theft and interference in the system of cybercriminals, which in turn can lead to distortion of available data. The lack of unified approaches to filling the system leads to inconsistencies in the data, which violates the integrity of information. The lack of unified qualified electronic signatures forces employees to obtain several types of signatures to access certain parts of the system.

Conclusions and prospects for further researches. The study of prospects for the development of state policy in the field of treasury servicing of

budget funds allows us to conclude that for many years the financial system has been in a constant process of development, which is due to modernizing and introducing the latest technologies in the Treasury bodies.

The introduction of new projects, services, processes, software and hardware sets provides a large number of advantages in the implementation of state policy in the field of Treasury servicing of budget funds, but there are also threats of late implementation of all planned development directions, due to insufficient funding for the development of the material and technical base, low remuneration for Treasury employees, which increases the risk of increasing staff turnover

It should be noted that further research is required to minimize threats to the prospects for the development of the implementation of state policy in the field of Treasury servicing of budget funds.

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