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STATE TREASURY SERVICE OF UKRAINE AS A SUBJECT IN A MODERN — POSTMODERN SOCIETY (ARCHETYPIC APPROACH)

Abstract. The article presents the characteristic features of a postmodern society: the diminishing role of the material production; rapid development of the services and information sector; changing the nature of human activity and the types of resources involved in production; a significant modification of the traditional social structure, and emphasized the importance of the role of archetypes. Archetype as a science and archetypes are seen as a driving force for progress in

the modern process of the state formation. The tasks and powers of the State Treasury Service of Ukraine in accordance with the existing legislative acts have been determined. Theoretical approaches to the fulfillment of the functions of the State Treasury Service of Ukraine are generalized. The inclusion of a service function is justified. The following functions of the State Treasury Service of Ukraine are envisaged to be fixed on the legislation: rulemaking; servicing; accounting; control; prophylactic (preventive); informational; administrative. It is noted that in the postmodern society the effectiveness of the functioning of the State Treasury Service of Ukraine depends on the professional, quality staff. It is noted that the person – the employee of the Treasury, who performs the tasks and functions assigned to the Treasury, plays a rather important role in the interaction with the government, state authorities and local self-government bodies, budgetary institutions, organizations, enterprises, individuals – entrepreneurs and citizens making timely and effective administrative decisions. The necessity of the professional training of the civil servants on the basis of competence approach is substantiated. The modern forms of education and educational programs are defined. The author analyzes the procedure for hiring for the Treasury on a competitive basis, certifying the problem in terms of test tasks that are not substantive, but general in nature. It is recommended to approximate the content of the tasks in the tests to the functions performed in the bodies of the Treasury.

Keywords: archetypes, State Treasury Service of Ukraine, postmodern society, subject, functions.

ДЕРЖАВНА КАЗНАЧЕЙСЬКА СЛУЖБА УКРАЇНИ ЯК СУБ'ЄКТ НАДАННЯ ПУБЛІЧНИХ ПОСЛУГ В СУЧАСНОМУ – ПОСТМОДЕРНОМУ СУСПІЛЬСТВІ (АРХЕТИПНИЙ ПІДХІД)

Анотація. Схарактеризовано ознаки постмодернового суспільства: зменшення ролі матеріального виробництва; стрімкий розвиток сектору послуг та інформації; зміна характеру людської діяльності та типів ресурсів, що залучаються до виробництва; суттєва модифікація традиційної соціальної структури, і наголошено на важливості ролі архетипів. Архетипіка як наука та архетипи розглядаються як рушій прогресу в сучасному процесі державотворення. Визначено завдання та повноваження Державної казначейської служби України відповідно до існуючих законодавчих актів. Узагальнено теоретичні підходи до виконання функцій Державної казначейської служби України. Обґрунтовано включення обслуговуючої функції. Запропоновано закріпити на законодавчому рівні наступні функції Державної казначейської служби України: нормотворча; обслуговуюча; облікова; контрольна; профілактична (превентивна); інформаційна; управлінська. Зазначено, що в постмодерному суспільстві ефективність функціонування Державної казначейської служби України залежить від професійного, якісного складу персоналу. Зазначено, що людина – працівник Казначейства, який виконує завдання і функції покладені на Казначейство, відіграє досить важливу роль в порядку взаємодії з урядом, органами державної влади та органами

місцевого самоврядування, бюджетними установами, організаціями, підприємствами, фізичними особами — підприємцями та громадянами з метою прийняття своєчасних та ефективних управлінських рішень. Обґрунтована необхідність професійного навчання державних службовців на основі компетентнісного підходу. Визначено сучасні форми навчання та освітні програми, за якими відбувається підвищення кваліфікації державних службовців. Проаналізовано процедуру прийняття на роботу до органів Казначейства на конкурсних засадах, яка засвідчує проблему в частині тестових завдань, які мають не предметний, а загальний характер. Рекомендовано наблизити зміст завдань в тестах до виконуваних функцій в органах Казначейства.

Ключові слова: архетипи, Державна казначейська служба України, пост-модерне суспільство, суб'єкт, функції.

ГОСУДАРСТВЕННАЯ КАЗНАЧЕЙСКАЯ СЛУЖБА УКРАИНЫ КАК СУБЪЕКТ В СОВРЕМЕННОМ – ПОСТМОДЕРНОМ ОБЩЕСТВЕ (АРХЕТИПИЧЕСКИЙ ПОДХОД)

Аннотация. Охарактеризованы признаки постмодернистского общества: уменьшение роли материального производства; стремительное развитие сектора услуг и информации; изменение характера человеческой деятельности и типов ресурсов, привлекаемых к производству; существенная модификация традиционной социальной структуры, и отмечена важность роли архетипов. Архетипика как наука и архетипы рассматриваются как двигатель прогресса в современном процессе создания государства. Определены задачи и полномочия Государственной казначейской службы Украины в соответствии с существующими законодательными актами. Обобщены теоретические подходы к выполнению функций Государственной казначейской службы Украины. Обосновано включение обслуживающей функции. Предложено закрепить на законодательном уровне следующие функции Государственной казначейской службы Украины: нормотворческая; обслуживающая; учетная; контрольная; профилактическая (превентивная) информационная; управленческая. Отмечено, что в постмодерном обществе эффективность функционирования Государственной казначейской службы Украины зависит от профессионального, качественного состава персонала. Отмечено, что человек — работник Казначейства, который выполняет задачи и функции, возложенные на Казначейство, играет важную роль в порядке взаимодействия с правительством, органами государственной власти и органами местного самоуправления, бюджетными учреждениями, организациями, предприятиями, физическими лицами — предпринимателями и гражданами с целью принятия своевременных и эффективных управленческих решений. Обоснована необходимость профессионального обучения государственных служащих на основе компетентностного подхода. Определены современные формы обучения и образовательные программы, по которым происходит повышение квалификации государственных служащих. Проанализирована процедура принятия на работу в органы Казначейства на

конкурсной основе, отмечена проблема в содержании тестовых заданий, которые носят не предметный, а общий характер. Рекомендуется приблизить содержание заданий в тестах к выполняемым функциям в органах Казначейства.

Ключевые слова: архетипы, Государственная казначейская служба Украины, постмодерное общество, субъект, функции.

Formulation of the problem: In recent years the processes of transformation and reformation have been taking place in Ukraine in the public administration bodies, in particular in the bodies of the State Treasury Service of Ukraine (hereinafter referred to as Treasury bodies). The development of a postmodern society is accompanied by an efficient and effective provision of the public services, so there is a need to explore new approaches to defining the functions of the Treasury bodies. The introduction of the information technology in a postmodern society actualizes the issue of professional training for the employees of the Treasury bodies.

Analysis of recent research and publications. Important contribution to the development of the theoretical positions of archetype has been made by such modern domestic scientists: O. Amosov, E. Afonin, N. Havkalova, V. Omelyanenko, O. Sushiy and others.

In turn, the study of issues related to the functions of the Treasury bodies was carried out by a number of scientists, namely: I. Yu. Klitenko, S. Ya. Kondratyuk, O. I. Prekrasna, V. I. Stoyan, N. I. Sushko, L. I. Strigel and others.

However, due to the ongoing transformation processes in the Treasury bodies, the functions of the Treasury bodies need to be systematized in more detail.

The purpose of the article. The systematization of the functions of the State Treasury as a public service entity in a postmodern society. The substantiation of the new approaches to the quality of the professional training of the Treasury employees.

Outline of the main research material. Postmodernism is a culture of a post-industrial, information society, and it goes beyond culture and to one extent or another manifests itself in all the spheres of the public life, including economy and politics.

The widespread use of the term “postmodernism” is celebrated in the late 1960s to characterize the innovations in art, literature, and transformation in the socio-economic, technological, and socio-political spheres [1].

In postmodernism the main principle of development is to obtain the necessary education, information and knowledge in order to master the high-tech and intellectual technologies used by the society. The characteristic features of a post-industrial society are: the diminishing role of the material production; rapid development of the services and information sector; changing the nature of the human activity and the types of resources involved in production; a significant modification of the traditional social structure. In the post-industrial

society interaction between people is also very important.

In the postmodern society the theory of archetypes plays an important role in the development of the public administration. In the scientific research there is a great interest in myth, archetype, their essence and sphere of functioning. They can take on new forms, receive new interpretations and explanations, but retain their original essence. An important factor in shaping the outlook and further development of the nations is archetypes. Many scholars believe that archetypes are the same for all of humanity, but under the influence of the historical circumstances and needs of each nation, they are changing.

The concepts of “myth”, “archetype” lie in the same plane and are closely related to each other. The myth is the result of the collective interaction and a universal base for creating characters, plots and images; in myth the reality has a mythological significance, and time – a cyclical structure; the myth performs cognitive and educational functions. According to the theory of C. Jung, archetypes are the vertex deep sense connections that form the original, primordial foundations of the culture of mankind as a whole and in relation to individual local historical cultures, whose community constitutes the world history [2]. The archetype is the most important concept of the collective unconscious, which is characterized by continuous development and adaptation to the historical period.

In today’s postmodern society the State Treasury Service of Ukraine (hereinafter referred to as the Treasury), which has undergone a number

of stages in its historical development, is a rather interesting subject of public research services in terms of archetypal and mythological research.

Historically, the Treasury has performed several functions: responsible for preserving the wealth of the state; was the place where the payments of the state were collected and from which the state made payments; was responsible (under royal supervision) for coinage; and also acted as accounting agency.

The existence of a separate authorized body in the system of the executive power of the state, which is responsible for the development and implementation of the public financial policy, is a regularity for all the epochs and states.

Today the Treasury is the central executive body, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance and which implements the state policy in the areas of treasury servicing of the budgetary funds, accounting of budget execution.

In the course of conducting operations with budget funds, the Treasury acts as a coherent mechanism and performs the following tasks: implementation of the state policy in the areas of treasury servicing of the budgetary funds, accounting of the budget execution; submission to the Minister of Finance of the proposals for ensuring the formation of the state policy in these areas [3].

Treasury in accordance with its tasks:

1. generalizes the practice of applying the legislation on matters within its competence, develops proposals for improvement of the legislative acts, acts

of the President of Ukraine and the Cabinet of Ministers of Ukraine, regulatory acts of the ministries and submits them to the Minister of Finance in due course;

2. provides treasury servicing of the budget funds on the basis of maintaining a single treasury account opened with the National Bank (settlement and cash servicing of the budget managers and recipients; opening and closing accounts; refunds that have been mistakenly or excessively budgeted; budgetary reimbursement of the value added tax; establishment and maintenance of a unified register of the budget spending units (recipients) and a database of the budget spending units (recipients); registration and accounting of the budget commitments; making payments to the budget spending units (recipients); uncontested write-off of the funds from the state and local budgets or debtors based on a court decision; covers temporary cash gaps in the local budgets and the Pension Fund of Ukraine; maintains accounting of the state and local budget execution operations; summarizes and prepares reports on the implementation of the state, local, consolidated local and consolidated budgets and reports to the bodies of legislative, executive power, local financial bodies; draws up consolidated financial statements on the general financial position and performance of the public sector entities and budgets, etc.);

3. carries out, within the powers stipulated by the law, control of accounting of the revenues and expenditures of the state and local budgets, drawing up and submission of the budgetary and financial statements to the managers and recipients of the budget-

ary funds; budgetary authority when budgeting; compliance of the budget managers' budget with the budgetary indicators; the appropriateness of the budget commitments made by the spending units of the budget appropriations, the passports of the budget program (in case of application of the target method in the budget process); compliance with the payments made to the budget commitments and appropriations; compliance with the rules on operations with budgetary funds in foreign currency; adherence to the procedure of lotteries using electronic systems for accepting payment for lottery in real time; compliance with the budget managers and recipients, other clients of the requirements of the procurement legislation in terms of availability, compliance and correctness of the processing of the documents.

The above objectives of the Treasury define the main activities of the service, but there is no functional support for its activities. The basis for this is primarily the definition of the Treasury functions, which unfortunately is uncertain in the legislation.

Klitenko I. Yu. considers 7 functions according to the directions of activity of the bodies of the Treasury and divides them into forms into classical (settlement-cash, control, accounting, administrative, rulemaking) and neoclassical (stabilization, optimization) [4].

In her work Prekrasna O. I. notes that with a sufficiently wide variability in the definition of types of functions in the legal literature, most authors are unanimous in allocating such functions of the public authorities as forecasting, planning, organizing, administrating, regulating, coordinating, accounting,

controlling. As a result of comparing the basic powers of the Treasury with the above types of functions, 7 functions were allocated: political, information, control, rulemaking, accounting, prophylactic (preventive), law enforcement [5].

In our opinion, the research of N. I. Sushko, that, according to the results of the analysis of the current legislation, notes that the Treasury performs both special and general administrative functions. She emphasizes that the special functions of the Treasury are the areas of activity defined by the legislation governing the implementation of the state policy in the areas of treasury budgeting and accounting and reporting of their implementation. Functioning is ensured through the implementation of the appropriate processes, which include interconnected operations and are performed in a specific sequence during the performance of the authority by the employees of the structural units. In this case, each function is performed by the Treasury in accordance with the technological regulations for the implementation of the functional processes. Currently, the Treasury has developed and approved technological regulations for the following functions: "Serving the budgets, managers and recipients of the budget funds, other clients"; "Administration of the financial resources"; "Accounting and Reporting" and "Exercising the Authorization of the Fund Manager" [6].

After considering and analyzing various scientific opinions and approaches, we systematize the functions in terms of the functions inherent in the public authorities. In our opinion, in accordance with the powers of the

Treasury defined by the Regulations on the State Treasury Service of Ukraine, we can define 7 functions of the Treasury: rulemaking; servicing; accounting; control; prophylactic (preventive); informational; administrative.

For the first time, we have been asked to consolidate a servicing function, which is to exercise the following powers by the Treasury: opening and closing of accounts for receipts, expenditures, as well as in the electronic tax administration system; settlement and cash servicing of the budget funds managers (recipients); allocation of the budgetary funds between the state budget, local budgets, general and special funds of the budget in accordance with the norms of deductions; budgetary reimbursement of the value added tax; formation and bringing to the managers (recipients) of the budgetary funds of the extracts from the list of the state budget, extracts from the list of the state budget by territories, territorial distribution by intergovernmental transfers and changes thereto; realization of the operations for repayment of the credits provided at the expense of the state and local budgets; making appropriate calculations between the state and local budgets, between the local budgets, as well as between the participants in the budget process and the economic entities; making payments on behalf of the spending units (recipients) of the budget in accordance with the law, including payments related to the fulfillment of the obligations undertaken under the state and local guarantees; transfer of the intergovernmental transfers; conducting operations in foreign currency for carrying out the expenditures of the

spending units (recipients) of the budgetary funds; repayment and servicing of the national debt, making payments related to the fulfillment of the guarantee obligations of the state, in national and foreign currencies on behalf of the Ministry of Finance; ensuring treasury servicing of the budget funds during the implementation of the projects jointly with international financial organizations; service of the funds of the compulsory state social and pension insurance, other clients and the funds of the single contribution to the compulsory state social insurance.

Based on the results of the study, we propose to detail the powers of the Treasury in accordance with the generalized functions and to consolidate at the legislative level, i.e. to adopt a law or regulation to fix the functions of the Treasury.

In today's postmodern society, the Treasury is a very active player, and therefore the Treasury employee who performs the tasks and functions assigned to the Treasury plays a rather important role in the interaction with the government, state and local authorities, budgetary institutions, organizations, budgetary institutions, organizations, individuals – entrepreneurs and citizens in order to make timely and effective administrative decisions.

The effectiveness of the Treasury's operation depends on the professional, quality staff, including administrators. In recent years all the civil servants, including Treasury employees, may exercise their right to professional training in accordance with the Regulations on the Professional Training System for the Civil Servants, Heads of the Local State Administrations, Their First

Deputies and Deputies, Officials of the Local Self-Government and Deputies of the Local Councils approved by the resolution of the Cabinet of Ministers of Ukraine dated 06.02.2019 No. 106 [7]. There are certain forms of professional training: preparation (successful completion by the participants of the professional training of the relevant educational and professional program, which is the basis for awarding the degree of Master's degree in the specialties required for the professional activity in the public service and service in the local self-government bodies, in particular in the specialty 281 "Public management and administration" of the field of knowledge "Public management and administration"); professional development (acquisition of new professional training by the participants and/or improvement of the previously acquired competences within a professional activity or field of knowledge); internships (acquisition of practical experience by the participants in the professional training to complete tasks and responsibilities in a professional activity or field of knowledge); self-education (self-organized acquisition of certain competencies by the participants in the professional training, including in the course of day-to-day activities related to the professional, social or other leisure activities).

In our opinion, there is also a problematic issue regarding the acceptance and admission to the civil service, in particular to the Treasury bodies in the part of the competition for the vacant position of the public service. For this, it is necessary to undergo computer testing in the form of a test of 40 questions for knowledge of law legislative

acts, a list of which is given on the official website of the National Agency of Ukraine for the Civil Service. But these questions are of a general nature and do not reflect the quality of the knowledge obtained for a particular type of activity of each individual of the public service body. Therefore, we believe it is necessary to develop specialized tests for each civil service body in order to train and recruit more qualified personnel.

Conclusions and prospects for further research. In the postmodern society the theory of archetypes plays an important role in the development of the public governance, which is an important factor in shaping the outlook and further development of the nations. The State Treasury Service of Ukraine in today's postmodern society provides efficient and effective public service delivery. It should be noted that in view of the conducted generalization of the theoretical approaches of the scientists to the performance of the functions of the Treasury bodies it is proposed to fix the following functions at the legislative level: rulemaking; servicing; accounting; control; prophylactic (preventive); informational; administrative. The necessity to allocate a servicing function is substantiated. In the postmodern society the issues regarding the professional training of the Treasury's employees, which is inextricably linked to the effective functioning of the Treasury's bodies, remain relevant, so we have covered in more detail the programs for which employees can undergo training. In addition, an analysis of the selection procedure for the civil service entry into the Treasury bodies was identified, and significant shortcomings were identified, which were proposed to be elimi-

nated for better staffing of the State Treasury Service of Ukraine.

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