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OPTIMIZATION OF RESOURCE SUPPORT OF THE TREASURY BODIES: ARCHETYPICAL APPROACH

Abstract. The article notes that the theory of archetypes was developed by Carl Jung as part of the doctrine of the collective unconscious. It is noted that in modern conditions of reforming the society, public administration, transition to the latest information technologies, the smooth functioning of the system of the Treasury bodies and management of all available resources is extremely important: material, labour, financial, etc. That is why the problem of adequate resource support in the Treasury is extremely acute. In order to effectively implement the state policy in the field of treasury servicing of budget funds, the Treasury bodies

must be adequately provided with resources. An assessment of the current state of resource support of the Treasury in terms of three important components is made, namely: purchase of items, materials, equipment and inventory; payment for services (except utilities); purchase of equipment and durable goods. Problematic issues concerning the material and technical support of the Treasury bodies are considered. The range of achievements in terms of improving the material and technical support of the Treasury is highlighted.

The principles of further optimization of resource support of the Treasury bodies are substantiated, namely: submission of substantiated proposals to the Ministry of Finance of Ukraine on approval of budget allocations for the purchase of modern computer equipment, office equipment, software; search for alternative financial resources for refinement, modernization of the existing software (development and approval at the regional level of programs for the modernization of the material and technical support of the Treasury and receiving a subvention from the local budget to the state budget for expenditures); creation of appropriate sanitary and living conditions for effective performance of functional duties of the employees (gradual arrangement of the workplaces with fans, air conditioning and humidification systems).

Keywords: material and technical support, Treasury bodies, resource support, theory of archetypes.

ОПТИМІЗАЦІЯ РЕСУРСНОГО ЗАБЕЗПЕЧЕННЯ ОРГАНІВ КАЗНАЧЕЙСТВА: АРХЕТИПНИЙ ПІДХІД

Анотація. Відзначено, що теорія архетипів розроблена Карлом Юнгом в рамках вчення про колективне несвідоме. Зазначено, що в сучасних умовах реформування суспільства, органів державного управління, переходу на новітні інформаційні технології вкрай важливо безперебійне функціонування системи органів Казначейства та управління всіма наявними ресурсами: матеріальними, трудовими, фінансовими тощо. Саме тому проблема належного ресурсного забезпечення в органах Казначейства стоїть надзвичайно гостро. З метою ефективного виконання реалізації державної політики у сфері казначейського обслуговування бюджетних коштів органи Казначейства повинні на достатньому рівні забезпечуватися ресурсами. Здійснена оцінка сучасного стану ресурсного забезпечення органів Казначейства в розрізі трьох важливих складових, а саме: придбання предметів, матеріалів, обладнання та інвентарю; оплата послуг (крім комунальних); придбання обладнання і предметів довгострокового користування. Розглянуто проблемні питання щодо матеріально-технічного забезпечення органів Казначейства. Висвітлено коло здобутків в частині покращення матеріально-технічного забезпечення органів Казначейства.

Обґрунтовано засади подальшої оптимізації ресурсного забезпечення органів Казначейства, а саме: надання обґрунтованих пропозицій Міністерству фінансів України щодо затвердження бюджетних призначень для здійснення закупівлі сучасного комп'ютерного обладнання, оргтехніки, програмного

забезпечення; здійснення пошуків альтернативних фінансових ресурсів для проведення доопрацювання, модернізації та осучаснення існуючого програмного забезпечення (розробка та затвердження на регіональному рівні програм модернізації матеріального забезпечення органів Казначейства та отримання субвенції з місцевого бюджету до державного бюджету для проведення видатків); створення належних санітарно-побутових умов для ефективного виконання функціональних обов'язків працівників (поступове облаштування робочих місць вентиляторами, системами кондиціонування та зволоження повітря).

Ключові слова: матеріально-технічне забезпечення, органи Казначейства, ресурсне забезпечення, теорія архетипів.

ОПТИМИЗАЦИЯ РЕСУРСНОГО ОБЕСПЕЧЕНИЯ ОРГАНОВ КАЗНАЧЕЙСТВА: АРХЕТИПИЧЕСКИЙ ПОДХОД

Аннотация. Обозначено, что теория архетипов разработана Карлом Юнгом в рамках учения о коллективном бессознательном. Отмечено, что в современных условиях реформирования общества, органов государственного управления, перехода на новые информационные технологии крайне важно бесперебойное функционирование системы органов Казначейства и управления всеми имеющимися ресурсами: материальными, трудовыми, финансовыми и др. Именно поэтому проблема надлежащего ресурсного обеспечения в органах Казначейства стоит чрезвычайно остро. С целью эффективного выполнения реализации государственной политики в сфере казначейского обслуживания бюджетных средств органы Казначейства на достаточном уровне должны обеспечиваться ресурсами. Осуществлена оценка современного состояния ресурсного обеспечения органов Казначейства в разрезе трех важных составляющих, а именно: приобретение предметов, материалов, оборудования и инвентаря; оплата услуг (кроме коммунальных); приобретение оборудования и предметов долгосрочного использования. Указаны проблемные вопросы материально-технического обеспечения органов Казначейства. Освещены достижения в части улучшения материально-технического обеспечения органов Казначейства. Обоснованы принципы дальнейшей оптимизации ресурсного обеспечения органов Казначейства, а именно: предоставление обоснованных предложений Министерству финансов Украины на утверждение бюджетных назначений для осуществления закупки современного компьютерного оборудования, оргтехники, программного обеспечения; осуществления поисков альтернативных финансовых ресурсов для проведения доработки, модернизации и осовременивания существующего программного обеспечения (разработка и утверждение на региональном уровне программ модернизации материального обеспечения органов Казначейства и получения субвенции из местного бюджета в государственный бюджет для проведения расходов); создание надлежащих санитарно-бытовых условий для эффективного выполнения функциональных обязанностей работников (постепенное обустройство ра-

бочих мест вентиляторами, системами кондиционирования и увлажнения воздуха).

Ключевые слова: материально-техническое обеспечение, органы Казначейства, ресурсное обеспечение, теория архетипов.

Formulation of the problem. The effectiveness and efficiency of the implementation of state policy in the field of treasury servicing of budget funds depends on many factors, but the main one is resource support. In modern conditions of reforming the society, public administration bodies, transition to the latest information technologies, the smooth functioning of the system of the Treasury bodies and management of all available resources is extremely important: material, labour, financial, etc. That is why the problem of adequate resource support in the Treasury is extremely acute.

Analysis of recent research and publications. In the scientific literature the problems of development of the theory and practice of public administration in the context of archetypes of national mentality in the era of rapid development of information and communication technologies and innovations are devoted to the work of modern scientists: O. Amosov, E. Afonin, N. Havkalova, V. Omelyanenko, O. Sushiy and others.

Subject issues related to resource support as a necessary condition for achieving effective, efficient activities of the organization, and the quality of its services, are covered in the works: A. Yu. Vasin, L. Yu. Hordienko, A. F. Melnyk, O. Yu. Obolensky and others. The problem of rational combination of resource components in

the conditions of digitalization of the economy and active introduction of information technologies is worked out by scientists J. Galbraith, J. Stiglitz, T. M. Yudina and others.

However, the lack of clear and accessible information sources, services, platforms, applications for digital transformation of the economy, staff resistance to innovations against the background of organizational change slow down the pace of innovation in the Treasury, which affects the quality of service. The identified problems necessitate the development of new approaches to optimizing the resource support of the activity of the Treasury.

The purpose of the article. To assess the current state of resource support of the Treasury and justify the principles of its further optimization in terms of digitalization of the service delivery processes in the context of archetypes of the national mentality.

Presentation of the main research material. The theory of archetypes (from Ancient Greek 'Prototype') – the original model, the first formed primitive type – was developed by Carl Jung as part of the doctrine of the collective unconscious. In the images (archetypes) Jung saw a source of universal symbolism, including myths and dreams. The universal images or symbols contained in the collective unconscious attract the individual to feel

certain feelings and think in a certain way about the object or situation.

Archetype theory can be applied in practice in the process of creating and positioning a unique image of an individual or company, its products and services. Understanding the archetypes is useful for everyone who is engaged in self-development, seeks to understand himself and wants to show their talents, as well as to express themselves.

Archetypes carry inherited collective instincts, behavioural programs that we implement throughout life. External phenomena, images, patterns of behaviour 'run' these programs in the part of our subconscious, where the collective unconscious is, forcing us to respond and complete the necessary elements, emotions, meanings and plots [1].

The role of archetypes especially grows in the conditions of crisis situations in individual or joint life, and also in the moments of display of creative activity. Under these circumstances the corresponding archetype is spontaneously activated and a certain sequence of images that emerge in the mind is actualized.

Today, Carl Jung's theory is developing rapidly and acquiring new modifications and is widely used in practice in the public administration and public finance management. Particularly archetypal influences are beginning to appear now, when, on the one hand, the crisis has spread to all spheres of the public life, and on the other, the integration of the national economy into a globalized world opens new opportunities through access to new technologies, including informational. Which significantly increases the possibility

of realizing the creative potential of the individual, and the organization – to form an individual image.

In general, in the Treasury, as in other authorities, employees feel insufficient resources, which leads to increased influence of negative archetypes. One example is the archetype of poverty, which characterizes dissatisfaction with the level of wages and material and technical support of the institution where a person works, encouraging the staff to seek another area of employment. This presupposes the need to consider ways to improve the situation with regard to the material and technical support of the Treasury and to improve the working atmosphere, to preserve human resources and minimize the impact of the negative archetypes.

In the field of public finance management, the leading role belongs to the Treasury bodies – the subjects of the state policy in the field of treasury servicing of budget funds. In order to achieve the ultimate goal of this policy, namely – to ensure proper, efficient, economical, targeted and lawful use of the budget funds by the managers (recipients) of budget funds serviced by the State Treasury Service of Ukraine, the Treasury bodies must be adequately provided with resources, implementing innovative information technologies in the practice of providing services.

We consider it expedient to assess the level of resource support of the Treasury, the possibility of implementing the latest information technologies in the provision of services and the competence of the staff to apply them.

Resource support is a set of resources that are used or can be used by the

organization to carry out its activities [2]. It is the main prerequisite for the successful operation of any institution, organization, enterprise. Usually scientists allocate the following resources as part of resource support: material, labour and financial.

To carry out effective work, the Treasury must have an appropriate level of material and technical support, namely: the necessary amount of equipment, supplies, consumables, materials and have proper sanitation, and the workers must be provided with comfortable workplaces. During the implementation of the Concept of Development of the Digital Economy and Society of Ukraine for 2018–2020 [3], the introduction of information technology in the activities of the Treasury will require a decent supply of modern computer equipment, the latest software products, proper information security system.

Analysis of the material and technical support of the Treasury in the Kharkiv region for 2015–2019 in

terms of three important components, namely: purchase of items, materials, equipment and inventory; payment for services (except utilities); purchase of equipment and durable goods are shown in Fig.

For the first component (purchase of items, materials, equipment and inventory) we observe uneven spending over the years, but in general there is a very stable positive trend over the past three years. If we take 2015 as a base, then in 2017 expenditures increased by 77 %, in 2018 – by 18 %, and in 2019 – more than almost four times. This increase in 2019 was due to an increase in expenditures in the following areas: purchase of stationery, envelopes, stamps for sending business correspondence almost 2 times, purchase of low-value items (computer equipment, office equipment) 81 times. However, such a positive dynamics of expenditures was not accompanied by an adequate increase in the cost of purchasing software in the text editor Microsoft Word and programs for



Information on the support of resources to the Treasury of Kharkiv region in 2015–2019, thousand UAH

Source: compiled by the author according to [4]

working with Microsoft Excel spreadsheets. With the rapid development of the information society, free versions of software products, such as Libre Office, used by the Treasury, do not work properly with data sets and in some cases complicate the workflow. Note that the increase in expenditures for the purchase of components and small parts for the repair of equipment, consumables and other materials for computer equipment and office equipment in five times additionally indicates problems in updating office equipment, namely, that the Treasury uses in its work a lot of outdated technology. In order to prevent fires and protect the employees in 2019, materials were purchased to ensure compliance with fire safety requirements (fire extinguishers, shields, hatches) in the amount of UAH 102,610, which is 47 times more than in 2015 (UAH 2,180).

The second component – payment for services (except utilities) expenditures were uneven. Thus, compared to 2015, in 2016 and 2018, they decreased by 10 % (or by UAH 54,098) and 36 % (or by UAH 217,447), respectively, while in 2017 and 2019 they increased by almost 2 times, respectively (or by UAH 560,422) and 3,5 times (or by UAH 1,466,617). The largest part of expenditures falls on the payment of services for current repair and maintenance of the equipment, machinery, mechanisms, local network, fire extinguishing systems, burglar alarms, labour protection, etc., which in 2019 amounted to 972,935 UAH, which is 2,5 times more than in 2015. Outdated equipment, machinery and its untimely updating is accompanied by an increase in the cost of repairs in

cases of equipment failure, can lead to unpredictable consequences in the exercise of powers and functions by the Treasury. It should be noted that in 2015 the costs of assembly and installation of security and fire alarms were not carried out, which indicates an insufficient level of security and fire safety of the premises of the Treasury. But already in 2019 funding was provided and expenses on assembly and installation of the security and fire alarm system in the amount of 453 170 UAH are carried out, as well as expenditures for firefighting measures (including treatment of wooden structures with refractory) in the amount of UAH 266 859, which is 166 % more than in 2015.

Regarding the third component of expenditures, namely the purchase of equipment and durable goods, in 2015–2017 they were not made. In 2018 alone, the Treasury received UAH 834,874, of which: for the purchase of computer equipment (computers) in the amount of UAH 489,300, office equipment (multifunctional devices) in the amount of UAH 294,699, communication equipment (switches) in the amount of UAH 37,500, equipment to ensure the functioning of the buildings (heat, water, gas meters) in the amount of UAH 13,375. However, in 2019 funds were received for the purchase of computer equipment (computers) in the amount of UAH 332,196, which is a total of UAH 157,104 less than in 2018 and amounted to 67,9 % of the previous year.

In the face of changing climatic conditions, that affect the territory of Ukraine, it is not superfluous to pay attention to the creation of appropriate sanitary and living conditions in the

workplaces of the Treasury employees, namely: provision of air conditioning, humidification systems, fans. During the 25 years of the Treasury's existence, these items of expenditure were practically not financed.

Expenditures for the current repair of buildings and premises were financed only in 2015 in the amount of UAH 54,876 and in 2017 in the amount of UAH 158,000, which additionally indicates an insufficient level of material and technical support.

After the study in terms of three components of material and technical support in the Treasury in the Kharkiv region, the following problematic issues can be identified:

- outdated equipment, office equipment and untimely financing for their renovation;

- expenditure of extra funds to maintain the efficiency of outdated equipment and office equipment, in conditions of limited resources;

- lack of funding to purchase software, including a Microsoft Word text editor and Microsoft Excel spreadsheets;

- insufficient funding to maintain in good condition the buildings and premises of the Treasury bodies;

- lack of funding to ensure sanitary and living conditions (provision of air conditioning systems, air conditioners, humidification systems, fans).

But in recent years there have been some gains in terms of improving the material and technical support, i.e. increasing funding and spending on acquisitions:

- stationery, envelopes, stamps;
- computer equipment and office equipment;

- materials to ensure compliance with fire safety requirements (fire extinguishers, shields, hatches);

- components and small parts for the repair of equipment, consumables and other materials for computer equipment and office equipment;

- assembly and installation of security and fire alarms.

In order to optimize the resource support of the Treasury, it is first necessary to submit to the Ministry of Finance of Ukraine (hereinafter – MFU) reasonable proposals for approval of budget allocations for the purchase of modern computer equipment, office equipment, software, and search for alternative financial resources for implementation of refinement, modernization of the existing software. One of the ways to address the issue of obtaining sufficient funding for the purchase of modern computer equipment, office equipment, software, as well as the completion, modernization of the existing software is the development and approval at the regional level of programs to modernize the Treasury and receive a subvention from the local budget to the state budget for expenditures.

Also, when planning the budget requests for the next budget year, it is necessary to provide reasonable calculations to the MFU on the proper support of the Treasury office supplies, envelopes and stamps, components for computer equipment and office equipment, allocation of funds to maintain the proper condition of the buildings and premises of the Treasury. In addition, one of the ways to improve the material and technical support of the Treasury is to create appropriate sani-

tary and living conditions for the effective performance of functional duties of the employees, namely: the gradual arrangement of the workplaces with fans, air conditioning systems, humidification.

Conclusions and prospects for further research. Based on the above, in order to minimize the impact of negative archetypes in the performance of official duties by the Treasury employees, first of all, it is necessary to focus on further optimization and improvement of resources support of the Treasury bodies. Creating a sufficient level of material and technical support to perform the tasks and powers of the Treasury will allow to take measures about: software upgrades, refinements and updates; purchase of modern computer equipment and office equipment; creation of proper sanitary and living conditions for effective performance of functional duties of the employees and increase of the level of satisfaction with the work in this state institution.

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