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## **ARCHETYPAL PRINCIPLES OF IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT TECHNOLOGIES IN THE SPHERE OF CUSTOMERS OF STATE TREASURY SERVICE OF UKRAINE**

**Abstract.** The article notes that Karl Jung is the founder of fundamental positions of the collective unconscious, which consists of archetypes and ideas. It is analyzed that today the introduction of the newest information technologies in the sphere of customer service provided by the State Treasury Service of Ukraine through the prism of archetype. It is outlined that the transformation of the State Treasury Service of Ukraine is carried out taking into account the basic provi-

sions of archetype, including balancing of work and facilitating the interaction of officials with clients of the Treasury through the introduction of the latest information systems that facilitate interpersonal interaction and improve the microclimate in the teams of the Treasury Service. It is substantiated that the deliberate work of the individual person and the whole collective is the motive power of the introduction of the newest technologies in the sphere of customer service provided by the Treasury bodies. The general principles of introduction of sustainable development technologies regarding treasury service of clients are determined. Priority directions of the State Treasury Service activity are considered. It is characterized the implementation of the remote customer service through the software and technical complex “Client of the Treasury – Treasury”, with the help of which simplification and optimization of spending units (receivers) interaction with Treasury bodies as well as an electronic format of customer service using electronic digital signature and modern Internet technologies are provided. Such electronic services reduce the financial expenses of clients serviced by the Treasury, and also affects the workload of officials by various paper work, which from the point of view of collective consciousness, taking into account the archetypes that have developed in our country today, improves both interpersonal contacts and interaction of state authorities with enterprises, institutions, organizations in general. The modern problems of sustainable development technologies introduction in the sphere clients servicing by the State Treasury Service of Ukraine are determined, and measures aimed at their solution are proposed.

**Keywords:** archetype, State treasury service of Ukraine, electronic document flow, electronic reporting, e-government, clients, priority areas of Treasury bodies activity, remote service system, sustainable development, technology.

### **АРХЕТИПНІ ЗАСАДИ ВПРОВАДЖЕННЯ ТЕХНОЛОГІЙ СТАЛОГО РОЗВИТКУ В СФЕРІ ОБСЛУГОВУВАННЯ КЛІЄНТІВ ДЕРЖАВНОЇ КАЗНАЧЕЙСЬКОЇ СЛУЖБИ УКРАЇНИ**

**Анотація.** Відзначено, що засновником фундаментальних положень колективного несвідомого, яке складається з архетипів та ідей, є Карл Юнг. Проаналізовано, що на сьогодні досить актуальним є впровадження новітніх інформаційних технологій у сфері обслуговування клієнтів Державною казначейською службою України через призму архетипіки. Зазначено, що трансформація Державної казначейської служби України здійснюється з урахуванням засадничих положень архетипіки, в тому числі проводиться діяльність щодо збалансування роботи та спрощення взаємодії посадових осіб з клієнтами Казначейства через впровадження новітніх інформаційних систем, що полегшують міжособистісну взаємодію, покращують мікроклімат у колективах органів Казначейства. Обґрунтовано, що рушійною силою в процесі впровадження новітніх технологій у сфері обслуговування клієнтів органами Казначейства є цілеспрямована праця окремої людини, всього колективу. Визначено загальні принципи впровадження технологій сталого розвитку щодо казначейського обслуговування клієнтів. Розглянуто пріори-

тетні напрями діяльності органів Державної казначейської служби. Схарактеризовано впровадження системи дистанційного обслуговування клієнтів через програмно-технічний комплекс “Клієнт Казначейства – Казначейство”, за допомогою якого забезпечується спрощення та оптимізація взаємодії розпорядників (одержувачів) бюджетних коштів з органами Казначейства, крім того використовується електронний формат обслуговування клієнтів з використанням надійних засобів електронного цифрового підпису та сучасних інтернет-технологій, що зменшує фінансові витрати клієнтів, яких обслуговує Казначейство, а також впливає на завантаженість посадових осіб різноманітною паперовою роботою, що з точки зору колективної свідомості з урахуванням архетипів, які склалися нині в нашій державі, покращує як міжособистісні контакти, так і взаємодію органів державної влади з підприємствами, установами, організаціями загалом. Визначено сучасні проблеми впровадження технологій сталого розвитку у сфері обслуговування клієнтів Державної казначейської служби України та запропоновано заходи, спрямовані на їх вирішення.

**Ключові слова:** архетип, архетипіка, державна казначейська служба України, електронний документообіг, електронна звітність, електронне урядування, клієнти, пріоритетні напрями діяльності органів Казначейства, система дистанційного обслуговування, сталий розвиток, технології.

## **АРХЕТИПИЧЕСКИЕ ОСНОВЫ ВНЕДРЕНИЯ ТЕХНОЛОГИЙ УСТОЙЧИВОГО РАЗВИТИЯ В СФЕРЕ ОБСЛУЖИВАНИЯ КЛИЕНТОВ ГОСУДАРСТВЕННОЙ КАЗНАЧЕЙСКОЙ СЛУЖБЫ УКРАИНЫ**

**Аннотация.** Отмечено, что основателем фундаментальных положений коллективного бессознательного, которое состоит из архетипов и идей, является Карл Юнг. Проанализировано, что на сегодня достаточно актуальным является внедрение новейших информационных технологий в сфере обслуживания клиентов Государственной казначейской службой Украины через призму архетипики. Отмечено, что трансформация Государственной казначейской службы Украины осуществляется с учетом основных положений архетипики, в том числе проводится деятельность по сбалансированию работы и упрощению взаимодействия должностных лиц с клиентами Казначейства через внедрение новейших информационных систем, облегчающих межличностное взаимодействие, что улучшает микроклимат в коллективах органов Казначейства. Обосновано, что движущей силой в процессе внедрения новейших технологий в сфере обслуживания клиентов органами Казначейства является целенаправленная работа отдельного человека, всего коллектива. Определены общие принципы внедрения технологий устойчивого развития относительно казначейского обслуживания клиентов. Рассмотрены приоритетные направления деятельности органов Государственной казначейской службы. Охарактеризовано внедрение системы дистанционного обслуживания клиентов через программно-техниче-

ский комплекс “Клиент Казначейства – Казначейство”, с помощью которого обеспечивается упрощение и оптимизация взаимодействия распорядителей (получателей) бюджетных средств с органами Казначейства, используется электронный формат обслуживания клиентов с использованием надежных средств электронной цифровой подписи и современных интернет-технологий, что уменьшает финансовые затраты клиентов, которых обслуживает Казначейство, а также влияет на загруженность должностных лиц разнообразной бумажной работой, а также с точки зрения коллективного сознания с учетом архетипов, которые сложились сегодня в нашем государстве, улучшает как межличностные контакты, так и взаимодействие органов государственной власти с предприятиями, учреждениями, организациями в целом. Определены современные проблемы внедрения технологий устойчивого развития в сфере обслуживания клиентов Государственной казначейской службы Украины и предложены меры, направленные на их решение.

**Ключевые слова:** архетип, архетипика, государственная казначейская служба Украины, электронный документооборот, электронная отчетность, электронное управление, клиенты, приоритетные направления деятельности органов Казначейства, система дистанционного обслуживания, устойчивое развитие, технологии.

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**Problem statement.** In modern conditions of globalization of the economy, one of the priorities of sustainable development in the field of customer service of the State Treasury Service of Ukraine is the interaction and establishment of relationships at various levels in the management of public finances, which is the key to increasing transparency and efficiency of their distribution, as well as the target direction of public finances for specific purposes. The introduction of modern information technologies in the bodies of the State Treasury Service of Ukraine (hereinafter – the Treasury bodies) will create qualitatively new forms of organization of activities of the Treasury bodies and their structural units, optimize interaction with public authorities and local governments by providing access to state information

resources, as well as improve the quality of customer service of the Treasury.

The key problem of the successful implementation of the latest information technologies in the field of Treasury customer service is the limited time and proper financial support, which threatens to ensure high rates of economic growth and the growth of the competitiveness of the national economy.

**Analysis of recent research and publications.** The problem of archetypes goes back to the origins of analytical psychology, but it will always remain interdisciplinary, because it is built on the fundamental categories, concepts, ideas of both psychology and psychiatry, political science, sociology, public administration, cultural studies, philosophy. Classical representatives of various scientific fields, which

at different times concerned the study of archetypes are E. Durkheim, Harry Stack Sullivan, S. Freud, K. Jung. A significant contribution to the development of theoretical provisions archetypic was brought by such modern local scientists: A. Amosov, E. Afonin, N. Havkalova, V. Omelianenko, O. Sushii etc.

In turn, the study of issues related to the introduction of new information technologies was performed by such domestic scientists and practitioners as S. Bulhakova, T. Kublikova, E. Kurganska, Yu. Paseichnyk, P. Petrashko, V. Stoian, N. Sushko, V. Fedosov, S. Yurii, etc. However, taking into account the constant transformation processes in the Treasury research problems of information technology implementation, which are based on the principles of archetypes, developed in ancient times by classical representatives of various scientific trends, in the field of Treasury customer service is relevant and timely. It is necessary to focus on the fact that there are practically no scientific papers on the introduction of new technologies in the Treasury.

**Purpose of the article.** Analysis of the introduction of new information technologies in the field of customer service by the Treasury through the prism of archetypes.

**Presentation of the main material of the study.** Carl Jung was the founder of the fundamental provisions of the collective unconscious, which consists of archetypes and ideas.

Carl Jung believed that the archetype (in analytical psychology) is the universal primordial innate mental structure that make up the content of

the collective unconscious, recognized in our experience and are, as a rule, in the images and motives of dreams.

According Jung's theory the main archetypes of the collective unconscious are as follows: self, anima and animus, shadow, mask, sage, God. The archetype is a sense form, a common meaning inherent in all individuals, which is preserved at the level of the collective unconscious and is manifested in the form of symbols. The symbol is the immediate implementation of the archetype, but it never exhausts the richness of its meanings. According to Jung, archetypes are important only when they are implemented in the form of symbols. Only persistent work and experience gives a person the opportunity to understand own archetypes. C. Jung believed that a person develops throughout life. He called this way of self-knowledge, self-improvement and self-assertion individuation. One of the main goals of human life is to find oneself. In this context, the key is the archetype of self [1].

So, we got a view of science archetype which can be used to reach understanding in the field of modern theoretical and practical researches, including in public administration.

The driving force in the process of introducing the latest technologies in the field of customer service by the Treasury is the purposeful work of an individual, the whole team.

The use of modern methods of information processing, continuous modernization and improvement of information technologies used by the Treasury, can improve the efficiency and effectiveness of the Treasury system of customer service and budgets.

The general principles of implementation of sustainable development technologies in relation to Treasury customer service are: attraction of advanced information technologies; use of reliable information; application of electronic digital signature; compatibility and unity of technical standards; availability and ordering; confidentiality and information security; maximum integration with information resources of public authorities; openness and transparency of information; guaranteed data safety.

Every year the Ministry of Finance of Ukraine (hereinafter-MFU) approves the priorities of the State Treasury Service of Ukraine. So for 2019 the following activities were approved: full-featured service of managers (recipients) of the state budget funds using the system of remote service “Treasury client – Treasury” (hereinafter – SRS); optimization of the number of participants in the system of electronic payments of the National Bank of Ukraine – territorial bodies of the Treasury, by further centralization of information resources of the Treasury; participation in the modernization of the accounting system in the public sector: consolidation of financial statements prepared in accordance with national regulations (standards) of accounting in the public sector; adaptation of the accounting system as “EU-Treasury” and the internal payment system of the Treasury to the Chart of accounts in the public sector; the introduction of the software and hardware complex “Accredited key certification center “CryptoKDC” by acquiring the status of a qualified provider of electronic trust services; increased

openness and transparency in the activities of the State Treasury Service of Ukraine; participation in the introduction of a single account for the transfer of customs payments [2].

Since 2016 treasury bodies carry out full-scale implementation of SRS of clients through the software and hardware complex “Treasury Client – Treasury” (hereinafter – SHC “Treasury Client – Treasury”) that provides access to resources of the information environment of the Treasury in the formation and transmission to the authorities of the Treasury payment documents with use of electronic digital signature, exchange of routine budget documents (annual painting of the assignments of the state budget, paintings of local budgets, targets, allocations, estimates, etc), loading information concerning the budget commitments and budget financial commitment, download distributions open appropriations and orders on the allocations of the local budget, formation and receipt of electronic statements of accounts by the Treasury client.

The purpose of creation of SRS managers (recipients) of budgetary funds by bodies of Treasury is simplification and optimization of interaction of managers (recipients) of budgetary funds with bodies of Treasury, introduction of an electronic format of service of clients with use of reliable means of the electronic digital signature and modern Internet technologies.

The key points that will allow to effectively carry out the services administrators (recipients) of budgetary funds of all levels, are as follows: getting client real-time tracking of status of accounts; optimization of expenses

for support services for administrators at all levels; achieving significant economic effect due to the significant time savings, reducing costs for travel, consumables for printing and transportation [3].

The customer benefits in the cost of a system of remote customer service through SHC “Treasury Client – Treasury” in comparison with other online systems: *free* of charge provision of Treasury services for key generation of digital signature; *free* of charge use of the customer system for remote maintenance of SHC “Treasury Client – Treasury”; *free* of charge primary clients connection to the system of remote customer service through SHC “Treasury Client – Treasury”; *free* of charge customer support on the use of remote customer service through the SHC “Client Treasury – Treasury” [4].

On November 15, 2017, the Cabinet of Ministers of Ukraine adopted order № 816-p, which recommended to determine Treasury services through the SRS to managers (recipients) of state and local budgets to be the priority and to carry out organizational and technical measures to connect to such a system [5].

Now the Treasury bodies have concluded 32 431 contracts with clients on remote settlement services using SHC “Treasury Client – Treasury”, including 8 237 clients financed from the state budget, 23 578 – from the local budget, 616 – funds (other clients or recipients of budgetary funds, respectively). Connection of 25 areas working in the system has been carried out. At the same time, 21 268 clients receive statements, 16 391 – make payments [6].

The number of institutions and organizations included in the Unified register of managers and recipients of budgetary funds today is equal to 70 632 (in 2016 – 77 626); and the number of institutions and organizations connected to the SRS of clients through the SHC “Treasury Client – Treasury” is only 32 730 (2016–2230) [7]. The number of institutions and organizations connected to the SRS of clients through SHC “Treasury Client – Treasury” to the total number of institutions and organizations included in the Unified register of managers and recipients of budgetary funds as a percentage is 46,3 % (in 2016 – 2,9 %). That is, since 2016 the number of client who have expressed a desire to work in the SRS increased almost by 16 times.

The Treasury bodies continue to outreach to connect to SRS clients through SHC “Treasury Client – Treasury”. However, one of the problematic issues is the cost of acquisition of protected key information media (hereinafter – PKIM) at the expense of client. There is a number of institutions or organizations that have the status of non-profit ones and receive funds as recipients of budgetary funds as a result of winning tenders for certain projects and they do not always have the financial opportunity to buy protected PKIM. Therefore, it is necessary to solve the problem by the possibility of using alternative PKIM, which will also be suitable for use. Also practically it turns out that when scanning supporting documents for registration and capital expenditures, there is a very large amount of information that needs to be processed by both parties of the SRS – the Treasury and client.

In addition, there is a problem of lack of knowledge of accountants in organizations and institutions necessary to work with the above software, which hinders the process of introduction of new technologies. However, these officials are often not even willing to use these programs, mainly due to lack of time to study.

One of the ways to improve the automated processes of formation and execution of budgets of different levels is electronic reporting using information technology and electronic digital signature. As part of the implementation of the Action Plan for the modernization of the accounting system in the public sector for 2016–2018, approved by the order of the MFU from 28.11.2016 № 1038, the State Treasury Service of Ukraine has created and put into operation an accounting system of electronic reporting by managers and recipients of budgetary funds and state trust funds (hereinafter – AS “EU-Reporting”) [8].

AS “EU-Reporting” is a single format of electronic reporting of Treasury clients, and it is an important step in the modernization of the accounting system in the public sector. AS “EU-Reporting” allows you to fill in electronic financial statements, budget statements, checks, sign with an electronic digital signature (hereinafter – EDS) each form of financial statements and submit to the Treasury body at the place of service; to the main managers of budgetary funds and managers of budgetary funds of the lowest level to which network managers (recipients) of budgetary funds are included, it allows to control the condition of drawing up and submission of the reporting

to Treasury body subordinated organizations, observance of the terms of submission of the reporting established by Treasury body. In case of need in due time to pay attention of subordinated organizations to the allowed distortions (inaccuracies) at filling of indicators in the corresponding forms of the reporting; it allows to carry out automated consolidation of all forms of financial and budget reporting at each level of consolidation; to accelerate the audit of the reporting by the Treasury bodies [8].

As of 16.01.2009 for submission of the reporting in AS “EU-Reporting” by managers (recipients) of budgetary funds 46 709 electronic offices were created, namely: by managers of budgetary funds of the state budget – 998; by managers of budgetary funds of the local budget – 23 529; by recipients of budgetary funds – 13 182, and also 107 358 users were registered from which 733 are administrators; accountants – 2 050; treasurers – 3 525; heads – 53 592; chief accountants – 47 458 [9].

The use of electronic reporting has a number of advantages, namely: submission of reports according to common standards; implementation of automatic analysis and verification of reports; reduction of time for submission and consolidation of reports; cancellation of reporting on paper (saving working time and material costs); reporting via the Internet; creation of an electronic archive of reporting.

**Conclusions and prospects for further research.** Adaptation and implementation of the Treasury clients remote access system through the SHC “Treasury Client – Treasury” will re-



duce the impact of the human factor, the probability of errors, it will increase the security of data exchange, simplify the passage of payments, service of managers (recipients) of budgetary funds at all levels of the Treasury bodies and increase the transparency of the budget process. The introduction of AS “EU-Reporting” is an important step to modernize the accounting system in the public sector, which will improve the automated processes of formation and execution of budgets of different levels, as well as it will help to achieve a qualitatively new level of government, based on the principles of efficiency, transparency, openness, accessibility, trust and accountability.

From the point of view of the archetypal approach to sustainable development technologies in the field of customer service in the Treasury bodies, it is necessary to focus on improving the SHC “Treasury Client – Treasury” and AS “EU-Reporting” in order to simplify and reduce the burden on Treasury employees and accountants, as well as to develop more detailed guidelines for the use of software products.

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