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## **THEORETICAL ISSUES OF INFORMATIVE MODERNIZATION OF TREASURY BUDGETS MAINTENANCE**

### *Summary*

The development of the system of treasury service of budgets is one of the important elements of state budget policy and the whole complex of reforms of the budgetary sphere of Ukraine during the years of independence. The specificity of treasury service budgets is the need to organize effective interaction between Treasury bodies of Ukraine and state and regional financial authorities in terms of optimal separation of authorities between them on the principle of eliminating duplication of functions and achieving maximum performance indicators in the maintenance of budgets of all levels. The development of the treasury system, its growing demands and financial opportunities are constantly generated as quantitative changes in the information environment (continuous increase in the volume of processed information, quantitative increase in executable functions), and qualitative (expansion of the function of the solved tasks, updating of information technologies, change of parameters of functions, etc.). A significant breakthrough in the development and provision of a single information space in the Treasury system was the adoption of the Concept "Information Technologies Development of the State Treasury Service of Ukraine for 2015-2017".

From the conducted research we can conclude that the domestic treasury system of budget maintenance is being improved, its functional capabilities are expanding, measures are being taken to standardize and optimize advanced information technologies aimed at modernizing and unifying treasury procedures and ensuring the increase of efficiency, transparency and availability of information in the field of state and local finance.

As a result of these measures, an improvement is expected servicing of administrators and recipients of budget funds; acceleration the process of servicing and improving operational control over the budget the process; prevention of violation of legislation in the budgetary sphere; introduction of modern information technologies; application of modern means of communication, etc.

*Keywords:* budget sphere, budget, treasury system, administrators, recipients, remote servicing, electronic digital signature.

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