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ASSESSMENT OF THE EFFICIENCY OF TREASURY SERVICES FOR BUDGETARY INSTITUTIONS UNDER DIGITALIZATION CONDITIONS

The relevance of the study is driven by the need to enhance the efficiency of treasury services for budgetary institutions under digitalization, which is transforming the public financial management system. The purpose of the article is to develop an approach to the comprehensive assessment of the efficiency of treasury services for budgetary institutions, taking into account the impact of digitalization. The research methodology is based on the application of methods of analysis, synthesis, generalization, a systems approach, and structuring to form an integrated assessment framework. The study reveals the economic essence of treasury services and defines their place in the public financial management system. The main characteristics and functions of treasury services that ensure the organization of budgetary funds flows and control over their use are identified. The impact of digitalization on the organization of treasury services is analyzed, particularly in terms of process automation and the implementation of electronic document management. The key outcomes of digitalization are identified, including increased efficiency, accuracy, and transparency of budgetary operations. A system of criteria for evaluating efficiency, taking into account technological changes, is substantiated. A set of quantitative and qualitative indicators for the comprehensive assessment of the efficiency of treasury services is developed. The main groups of indicators and their substantive content are defined in accordance with current digitalization conditions. Approaches to the practical application of these indicators in the process of efficiency monitoring are proposed. The possibility of using the developed system for comparative analysis of the activities of budgetary institutions is substantiated. The practical significance of the results lies in the possibility of applying the proposed approach for efficiency monitoring and improving the management of budgetary resources.

Keywords: public finance; digitalization; efficiency assessment; information technologies; budget process.