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DIGITALIZATION IN PROVIDING TRANSPARENCY IN THE MANAGEMENT OF THE PUBLIC FINANCE AND ASSET

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Introduction. Effective communication and interaction between government and management, on the one hand, economic entities, citizens, the media, public organizations and society in general, on the other, is a manifestation of transparency of public administration. In the context of increasing globalization processes, transformation of industrial society into post-industrial, there is a deep and dynamic combination of the material world with the virtual with relevant new approaches, business models and information and communication technologies in all spheres of human activity, business, civil society. The formation of a new paradigm for economic thinking and development should be based on the reconstructive concept of economy in accordance with the new architecture in the European and world space, not on the concept of modernization of the economy (updating the old system, and therefore strengthening existing disparities in development). Digitization as a global trend, affecting all areas of modern life, is an inevitable fact of today.

Significant contributions to the study of transparency of state bodies have been made by such scientists as H. Atamanchuk, V. Brizhko, V. Havlovskyi, A. Maruschak, R. Kaliuzhnyi, V. Shamrai and others. The issues of digitization of economics and management are the subject of scientific research of foreign and domestic scientists, such as J. Parker, J. Bersutsky, O. Vyshnevskyi, V. Derhachev, V. Liashenko, M. Makarov, V. Onishchenko, I. Yanenkov and others. Valuable from a scientific point of view is the study of the problems of the functioning of electronic auctions under the conditions of digital transformation of the economy and the development of such scientists as V. Isaacson, E. Williams, M. Matskevich, V. Mision, A. Nedzelski, M. Tomaliak.

The purpose of the work is to justify the irreversibility of the transition to the era of digitization in view of the need to ensure transparency in the management of public finances, public assets as the dominant ethical administration; priority areas for the development of information and communication technologies and introduction of modern unification and outsourcing tools have been identified. Important attributes of the strategic stability of the state are the transparency of the activities of public administration and public participation in the formation of public policies, provided their effective interaction, which is stimulated by the latest digital, information and communication technologies that are emerging in the fourth stage of the digital revolution.

Outline of the main research material. Transparency, as a basic feature of political power, which ensures the development of civil society through the openness of actions of different branches of government, civic control of decision-making procedures by public authorities, has certain attribute features – transparency (level of awareness of the actions of the authorities), openness (functional property of power to power) activities), publicity (a characteristic feature of government that makes it available for public discussion), publicity (the ability of the authorities to perform their functions in public ED officials that her chosen), accountability (restrictive line power, related to public control over its activities). Building transparent relations goes beyond the functioning of the state apparatus and becomes a necessary attribute of any public-power system where the interests of the people and the state are combined. According to research conducted in EU countries that focused on the theoretical and methodological aspects of transparency as a principle of law, such interconnected theses on transparency are distinguished as: the main feature and instrument, which is fully formed in a legal, democratic state; the basics of responsible, legitimate, effective public administration; the main mechanism for preventing shadow phenomena and processes in society; technologies of formation of public consciousness; forms of interaction between citizens and public authorities. Studies of the relationship between the stability of the functioning of political and public administration systems and the quality, accessibility of the information circulating in them have brought J. Lercloff, M. Space, J. Stiglitz the Nobel Prize, and have proved that the transparency of public administration is a condition for stability of state development , is determined by its institutional capacity to ensure the high quality of the public administration system and depends on the input and output flows of information [1]. Transparency as a social phenomenon encompasses the interconnection and interplay of information, the media on the mechanisms of social organization, the state of awareness (having complete, sufficient and reliable knowledge) about an object, activity, results. There are risks of excessive openness of the social system, which, according to H. Tereshchuk, enable social deconstruction, due to the implosion – the interpenetration and mixing of structures, categories, values [2]. Transparency in public service activities implies the presence of a wide range of persons entitled to timely access to content information, functions of public authorities, which necessitates the use of modern information and network technologies, impersonation of requesters (lack of obligatory identification of the requester) information), introduction of advanced technologies, legal support of unimpeded development of informatization and inclusion of subjects in globalization processes. Transparency as a dominant ethical administration should shape the public consciousness, public opinion, civil society institutions, says V. Pylaieva The system of public administration is conditionally composed of two subsystems: state policy aimed at collecting and processing information on public opinion, interests, their consideration, consideration managerial decision-making and social influence on decision-making processes on social issues. Transparency requires building relationships between citizens and public authorities and encourages civic mobilization [3]. We agree with S. Yesimov, V. Bondarenko that the transparency of public administration bodies in the light of European standards should be reflected in the regulatory framework aimed at achieving: transparency and accountability of the authorities in the context of the term "responsiveness of the authorities"; the legitimacy and effectiveness of the legal system for resolving potential conflicts of interest of economic entities with minimal transaction costs; an effective enforcement mechanism that will allow economic operators to determine the level of "expediency" of opening information (the order of restricted access may go to the stage of the order of open access modeled on EU countries); state of depersonification of the public administration system (lack of attachment to a specific individual-person performing public functions) [4]. Transparency should be ensured in organizational and functional terms, given the priority of the development of information and communication technologies, the guarantee of the resources of national programs and projects of development of the information society. Studying questions of expediency and possibility of applying international standards of budgetary transparency and transparency of budgetary relations S. Hasanov, V. Kudryashov, R. Balakin focused on the necessity of creating a separate website like "budget for the public" and further improvement of successful project of electronic auctions (ProZorro public procurement system), e-government, e-budget [5].

The Strategy for the Development of the Information Society in Ukraine (approved by Government Decree No. 386-p of 15.05.2013) sought to formulate the broad task of achieving transparency as openness of public administration and to define the purpose, basic principles, strategic goals of the information society development, objectives aimed at achieving them, as well as the main directions, stages and mechanism of its implementation, taking into account current trends and peculiarities of Ukraine development. The Association Agreement between Ukraine and the European Union, ratified by Ukraine on September 16, 2014, defines Ukraine's obligations, including on cooperation in the development of the information society (Chapter 14), which covers the sphere of use of information and communication technologies by individuals, business and administrative bodies by developing local Internet resources and implementing online services, including e-democracy, e-economy, e-commerce, e-government, e-medicine and e-commerce education. The Sustainable Development Strategy "Ukraine 2020" (approved by Presidential Decree # 5 of 12.01.2015) defines transparency not only as information openness of public administration, but also accountability and decision-making with the participation of civil society. European trends in the development of information and communication technologies, fundamental changes in information policy that took place after the Revolution of Dignity, led to a new position of informatization of the socio-economic sphere – the interests of society became one of the main criteria in the regulation of the state channels of information movement. Public administration should go beyond simple executive thinking towards the formation of communication components. Developing administrative procedures, such as electronic forums, electronic platforms, and venues, on which the substantive clarification of the interests of participants should take place, such as data protection, public availability of documents, and appropriate verification of the resources-oriented implications is one of the first necessary steps in this ways.

Development of the digital economy according to the Concept of development of the digital economy and society of Ukraine for 2018-2020 (approved by the decree of the Cabinet of Ministers of Ukraine from January 17, 2018 # 67-p) forecasts GDP increase by 8 times, up to $ 1 trillion. in 2030, the volume of foreign investments; is to create market incentives, motivations, demand and demand for the use of digital technologies, products and services among the Ukrainian sectors of life, business and society for their efficiency, competitiveness and national development, increased production of high-tech products and welfare, comfort and the quality of life of Ukrainians at a level above the European average. Digitalization is the introduction of digital technologies in all spheres of life: from interaction between people to industrial production, from household items to toys, clothing, etc .; the transition of biological and physical systems to cyber biological and cyber physical (combining physical and computational components); the transition of activity from the real world to the virtual (online); saturation of the physical world with electronic-digital devices, means, systems and establishment of electronic-communication exchange between them, which actually enables integrated interaction of virtual and physical, that is, creates cyber physical space; a recognized mechanism for economic growth due to the ability of technologies to positively influence the efficiency, effectiveness, value and quality of economic, social and personal activities. Under the systematic state approach, digital technologies will significantly stimulate the development of an open information society as one of the essential factors for the development of democracy in the country, improving productivity, economic growth, and improving the quality of life of Ukrainian citizens. The digitalization of the Ukrainian economy has two distinct features from other countries – it is not due to the lack of effective strategies and programs, but despite the lack of effective strategies and programs; it occurs mainly in the IT industry. Qualitative changes in the use of digital technologies over the last decades, according to V. Liashenko, O. Vyshnevskyi, have led to the identification of four stages of the digital revolution [6]. The first stage of the digital revolution (1990-2000) was characterized by the formation of the necessary infrastructure to provide access to information via the Internet, and the sites were mainly intended only for reading (receiving) information, not for its placement and promotion. In the second phase (2000-2010), users became personally involved in the creation and accumulation of data.

The third stage (2010–2020) was marked by an era of social networks and messengers (instant messaging applications). The fourth stage, which may start from 2020. or later, it involves the construction of a so-called neuronet, i.e. a network where communication between humans, animals and things will be based on the principles of neurocommunication, the use of artificial intelligence and the Comprehensive Internet of people, things, data, processes and more. Digitization (digital technologies) is replacing the old means of electronic communication – telephone, fax, telegraph. Digitization means a change not only in how we communicate, but also in what we communicate. New digital technologies make it possible to create and disseminate vast amounts of information to virtually an unlimited number of people – quickly, efficiently, without any significant cost. Digitization is manifested as changes in procedures governed by specific sectoral legislation and related to the transition from paper-based processes, during which the presence of the applicant's person to the competent authority is mandatory, to direct online procedures that do not require the intermediary's direct involvement or a competent authority (end-to-end direct online procedure). This focuses on three basic elements: on-line procedure – a procedure that can be done through the web and is accessible to end users of services; direct on-line procedure (direct) – a procedure that can be carried out directly by the end consumer, i.e. without the intervention of an intermediary or a competent authority; end-to-end continuous procedure – a procedure, all stages or actions of which take place exclusively online, no element implies the need to use paper or physical presence.

Discussion on digitization received a new impetus after the statement by the Prime Minister in September 2019 about the plans for digitalization of the country. Experts estimate the digital economy's share of GDP in the world's largest countries in 2030 will reach 50-60%. In Ukraine, this figure, according to experts of the Ukrainian Institute of the Future, may be even higher – 65% of GDP, provided that the forced scenario of the development of the digital economy in Ukraine is implemented. There are different scenarios for the development of Ukraine's digital economy, depending on the assessment of the criticality and the need for rapid and profound changes in the traditional economic environment: inertial (evolutionary) and target (forced). If the inertia scenario is implemented, the Ukrainian economy will remain ineffective, labor migration and brain drain will continue, Ukrainian products will lose competition in foreign markets, and the country will remain in the margins of civilization. The most relevant is the target scenario with a transition period of 5-10 years, which includes: ensuring the rule of law and removing institutional (legislative, tax, etc.) barriers that hinder the development of the digital and innovative economy; systematic governmental stimulation of digitization of economic and business sectors; the initiation by the state of large-scale transformation initiatives and digitization projects, in particular on the basis of modern models of public-private partnership; creation and development of digital infrastructures as a basis for taking advantage of the digital world in everyday life and a platform for achieving economic efficiency in general; developing and enhancing citizens' digital competencies to ensure their readiness to take advantage of digital opportunities, as well as addressing the associated risks.

Implementation of the forced scenario, according to experts of the Digital Agenda of Ukraine, High-Tech Office Ukraine, Digital Transformation Institute, means the achievement of such indicators by 2030: 65% – the share of the digital economy in the total GDP of Ukraine; 99.9% of Ukrainian households have broadband Internet access (WBD); 100% coverage of the territory of Ukraine 4G – 5G; 99% of all motorways and railways and 95% of the countryside are covered by mobile Internet technologies; 99.9% of citizens have digital identification (citizen-card, Mobile ID) and technical capabilities to use trust services and more. Total investments in digitalization of industry, business and production by 2030 can reach up to $ 70 billion, and digital infrastructure – up to $ 16 billion. (80% of this is from private companies). Accordingly, the consumption of products and services of the ICT sector by the local market will be from $ 86 to $ 100 billion, excluding the public segment (excluding private consumption in households). Digitalization will enable: to generate at least 11% (in 2021) to 95% (2030) of additional GDP per year; to generate GDP of USD 1 260 billion over 10 years ; increase budget revenues by $ 240 billion over 10 years; to create 700 thousand new jobs (excluding the export IT industry) [7,8].

The drivers of the digital economy in 2019 are the US, Singapore, Switzerland and Scandinavia according to The IMD World Digital Competitiveness Ranking [9]. According to the rating, Ukraine downgraded its positions by 2 points, ranking 60th between Peru and Argentina. An information breakthrough and transformation is necessary for Ukraine to change the situation. Digital transformation means integrating digital technology into all areas of business. Such integration leads to fundamental changes in the way citizens, businesses and organizations act, how they provide value to themselves, their employees, clients, partners, achieving their own and common, economic and social goals faster, cheaper and with new quality. Drawing on UNCTAD research [10], I. Yannenkova notes that the following trends (scenarios) for the development of the digital economy exist for developing countries: the development of ordinary business functions (negative – can lead to disconnection from global value chains and huge social disruptions in concentrated manufacturing clusters); the introduction of tools that stimulate the value chain from smile to smile, allow to produce competitive and global products, such as 3D printing (according to the researcher most suitable for Ukraine on the basis of availability of the necessary potential); established consolidation of the geographical distribution of labor offered by the curve of "smile" – "innovation here" / "production there" (change of products and processes in existing technological and industrial clusters) [11]. To accelerate the pace of digital mastery, the following guidelines for government and non-governmental organizations are useful: conducting mass education campaigns in the domestic (to stimulate demand) and external (to attract investment) markets using the cases of digital technology developers and their successful application practices; formulation of strategies, programs, roadmaps for the digitization of industries and the national economy as a whole, stimulating the transfer of finished technologies through the use of modern marketing tools; integration into the Digital Innovation Hubs network (Fund14MS / Horizon2020), which has been offering preferential solutions for the big data industry, robotics, etc. for several years on preferential terms; accelerating the process of harmonization of technical standards and integration into the EU digital space.

Summarizing the above, it can be stated that the following areas of digital transformation are priorities for Ukraine: data that is becoming the main source of competitiveness; the development of the Internet of Things (IoT); digital transformation of both individual businesses and entire sectors; sharing economy; virtualization of physical infrastructure IT systems; artificial intelligence (AI, AI); digital platforms. Systematic implementation of national digital transformation projects is a key indicator of implementation of real structural changes in the following areas: public security and protection; health care; education system; governance; e-governance; electronic identification; e-democracy; ecology and environmental protection; Smart cities (smart cities); electronic payments and payments (cashless economy); social sphere; electronic customs; e-commerce; new working methods, digital jobs. Priority areas for the development of e-business are the B2B (business to business) segments – “business to business”, commercial activities where clients are other companies or entrepreneurs (production of means of production, services for business, outsourcing); B2C (business to consumer) – "business for the end consumer", sale of goods, services to clients – individuals (grocery, manufactured goods, services to the population); B2G (business to government) – sale of goods and services to state, municipal bodies, institutions through the public procurement system (main features: tender mechanism of business relations, high level of cooperation, complex decision-making mechanism by the customer, specific methods and payment mechanisms); C2C (consumer to consumer) – online sales between individuals with the participation of a third party – owners of trading sites, sites.

Features of B2G e-business are the features of procurement of goods, works and services to meet the needs of the state and the territorial community at the expense of the budget system; average procurement budgets and order volumes can be significant; the number of clients is limited (budget managers only). The current stage of e-commerce development offers transactions through electronic shops, online trading venues and e-auctions.

State structures are unable to build up-to-date communications and management systems using archaic technologies. The synergistic potential of social, mobile, cloud and data analytics technologies and the Internet of Things, in the aggregate, can lead to transformational change in government, make it effective and transparent. The formal-bureaucratic approach (digitization of old functions and documents) should be replaced by an innovative approach aimed at simplifying the management processes, forming a new content of public administrative services in the light of public inquiry. The main strategic technologies for the public sector include:

• digital workplace (benefits: work flexibility, decentralization, mobility, reduced hardware costs, office space, business trips);

• multichannel information and citizen involvement (use of social networks and communications to actively engage citizens in political processes; support for personalization, etc.);

• open data (open government data as a tool for evaluating and controlling the work of government and the state, etc.)

• electronic citizen identification (e-ID);

• comprehensive analytics (continuous and dynamic process of data collection and analysis to obtain relevant and structured information for situational and strategic activities, development of action plans, programs, initiatives);

• digital government platforms (ERP, CRM, BPM systems. OneBox – a software package that includes CRM (Customer Relationship Management) systems – a system for organizing and automating client work, capable of storing a customer base, automating repetitive applications, implementing programs loyalty, etc. Enterprise Resource Planning (ERP) is a transaction system designed to manage resources, capable of accurately accounting for specific transactions, which is the basis for further analysis and process building. BPM (Business Process Management) is a business management mechanism non-processes, systematizes and automates any actions, a modern analogue of job descriptions and functional responsibilities. In the case of business process automation, the BPM system is forced to integrate with CRM and ERP);

• Software architectures (Software-Defined Network, SDN);

• electronic auctions (a form of tendering in the field of public procurement and sales. It is conducted through authorized electronic platforms – authorized (authorized) by the relevant state authorized body of information and telecommunication system, which is part of the electronic system of procurement for public funds (or sales) provides registration of persons, automatic placement, receipt and transfer of information and documents during the procurement (sales) procedures, use of the service themselves with the automatic exchange of information accessed via the Internet);

• blockchain (providing e-referendums, e-petitions, e-voting, e-governance. Blockchain provides unprecedented levels of information protection and enables the creation of fully decentralized systems; high resilience to attack in sensitive areas such as e-finance, public procurement, electronic budgets).

Unification and outsourcing of public administration processes is a trend of the future, to which "state" management systems are doomed in order to achieve their own efficiency, reduce time and save budget resources. Priority measures for digitalization of public administration: unification and standardization of typical business processes of public institutions (from ministries to municipalities); the use of standardized solutions for each typical business process by all budget spending units and the ban on the development of duplicate systems; outsourcing the functions of developing and administering typical business process management systems. The next critical step in the transformation of public administration through technology is a cloud strategy. The current model envisages the maintenance, support and development of digital infrastructure by each government agency separately, ie autonomously, requiring significant capital and operating costs, but in the face of chronically underfunded financing, such autonomous existence and development is an unrealistic task. A modern approach to address these issues is to implement cloud computing technology. The main benefit is that cloud users (government agencies) do not need to invest significant amounts of money in building their own, sometimes redundant, ICT infrastructure, and only need to pay for actual use of it, in line with current demand.

Attempts to create full-fledged e-Government service platforms have been taking place in Ukraine since 2001, but only during 2015-2019 have the necessary projects been implemented in this area. Implementation of state-of-the-art public-private partnership models in the field of e-government in Ukraine is a key solution for increasing the number and quality of public online services. E-Government in terms of public service delivery can become the business of private operators and providers. This will accelerate the implementation of the system, create a new level of service for users, will allow to create systems of high technological class. The role of the state in the construction of e-governance is reduced to the following key activities: development of the national architecture of the e-governance system; development and maintenance of central registers, registers, inventories, identifiers, directories and other critical information elements of architecture (blockchain) that are used in the process of providing services directly to providers; coordination of activities of private providers, conducting of investment competitions, attestation and monitoring of quality of service provision, rating of providers, etc.

In general, there are 62 different electronic services in Ukraine, but some of them can be used only by legal entities and the other part is in test mode and needs improvement. Main electronic services:

Cabinet of Electronic Services of the Ministry of Justice (https://kap.minjust.gov.ua/). Login is possible using an email address, digital signature and BankID. With the help of the general part of the cabinet you can do the following:

• receive documents from the State Registries of the Ministry of Justice on-line;
• to be registered in the state registers of Ukraine in electronic form;
• seek information in the state registers of Ukraine;
• to use electronic reporting systems for those who carry out specialized professional activities;
• to refer to various information sources;
• search for legislative documents, templates (samples) of documents;
• participate in the electronic auction of seized property.

Online Justice House (https://online.minjust.gov.ua/). Sign-in is only possible using an email address. Website features:

• obtain repeated documents on state registration of acts of civil status: birth certificates, marriage, divorce, death, name change, as well as corresponding extracts from the State Register of Civil Status Acts;
• carry out state registration of a public organization with the status of a legal entity.

I-Gov portal (https://igov.gov.ua/subcategory/). Entrance is possible using ID card, EDS, BankID and Kiev card. A volunteer project that provides access to the online application form. Thus, with the help of the Portal, it is possible to sign up for the registration of a foreign passport, birth certificates, marriages, divorces and others.

Portal of electronic services of the Pension Fund of Ukraine (https://portal.pfu.gov.ua/). Entrance is made by means of EDS, electronic pension certificate or login, which is provided directly in PFU management. List of basic e-services:

• receiving statements with individual information about the insured person;
• reviewing e-pension data;
• referral of any question and answer in absentia;
• request for preliminary preparation of documents (certificates, extracts, etc.);
• a record of admission to officials with an opportunity to choose the topic, date and time of visit to the body of the Pension Fund of Ukraine.

Taxpayer's Electronic Cabinet (EKP) (https://cabinet.sfs.gov.ua/). With this service it is possible to generate and send to the SFS bodies electronic documents, including tax reporting, requests for information, applications for registration by the taxpayer of individual taxes. In addition, payers can register tax invoices / calculations of adjustments in the Unified Register of Tax Invoices and the Unified Register of Excise Invoices through the EKP, use the services of electronic VAT administration systems and fuel sales.

E-Health Integrated Electronic Health System (https://ehealth.gov.ua/) is a collection of health information services.

The electronic system of implementation of declarative procedures in construction (https://dabi.gov.ua/). With the help of this service it is possible to form and send to the bodies of the State Architectural and Construction Inspectorate electronic documents of declarative direction regarding the beginning of preparatory and construction works, declaration of commissioning, licensing in the field of construction, to monitor the progress of actions of the supervisory authority on the documents of clients.

Creation of the integrated information and analytical system "Transparent Budget" (Concept approved by the decree of the Cabinet of Ministers of Ukraine dated 11.02.2016. №92-р) became the next stage of development of the E-data project (the only web portal of public funds use (https: //spending.gov.ua)) and the continuation of the information revolution in public finance. The implementation of the Transparent Budget system enables to automate the budget process, analyze the dynamics and control the implementation of state and local budgets, give citizens access to information on public funds at all stages of planning and use, ensure the relevance, reliability and uniqueness of information, the convenience of using analytical data, simplicity and comprehensibility of the submitted information, logic and thoughtfulness, possibility of comparison of dynamics, possibility of feedback and expert dressing. This is ensured through the publication of documents and information related to budgeting, its approval, implementation and performance indicators, enhances the country's investment attractiveness through a more open government policy, reduces the likelihood of abuse and corruption at all stages of the budget process. The Transparent Budget system is intended, on the one hand, to improve budget management efficiency and, on the other, to increase the accountability of the Government to citizens. Ensuring transparency of government actions at any level is especially relevant today; there is a need to introduce rules on public participation in the budget process and provide up-to-date information and analytical support for the work of the Ministry of Finance, State Tax Service, Treasury. The main priorities are: providing citizens of Ukraine with tools of control and access to public money management information; providing management and specialists of different levels of the Ministry of Finance, other state and local self-government bodies involved in public funds management, an integrated information and analytical system of decision-making. Transparent budget management transparency is solved in the following ways and ways: creation of a subsystem of information and analytical support that aims to accumulate, process and collate data on public money management; the opening of a public part intended for publication on the portal "Use of public funds" and "Transparent budget". The portal is an official website on the Internet that implements the principles of openness and accessibility for citizens of information on the use of public funds and management of public funds. Budget for Citizens (https://openbudget.gov.ua) is a form of presentation of key budget indicators aimed at informing a wide range of the public in an accessible form about the main goals, objectives and priorities of budget policy, sources of budget filling, budgetary budgeting , the planned and achieved results of the use of budget funds. In order to ensure transparency and accessibility of information, different methods of data visualization, including graphs, diagrams, drawings and diagrams, are used for budgeting for citizens. Information on the portal is published in a way that allows anonymous viewing, copying and printing of information; in the form of datasets organized in a format that enables them to be processed automatically by electronic means for re-use; provides access (links) to information located on other official sites, including the sites of the main spending units, budget recipients, etc. The information on the portal is given in Ukrainian and English. Electronic sources of information are various information-analytical systems, and access to information published on the portal is free and free of charge. Search-analytic system - .007 service uses information from various open sources of data on the use of public funds, such as the portal "E-data", "Data.gov.ua", the state statistics website, as well as the public procurement system "ProZorro" . The peculiarity is that you can see all payments between the contractors and the government agency. From now on, the life of the contract is fully reflected: tender – contract – performance of the contract (transactions, additional agreements, acts of works performed). The service is a point of collecting comprehensive information on the use of taxpayers' funds, providing the ability to search, visualize data with an emphasis on ease of use and to present specific information of large data sets. Citizens, delegating authority to the authorities to secure their interests by paying taxes, have an effective mechanism for controlling the government and influencing its activities, thanks to the operation of 007 service.

In October of this year, a new tool in the public finance system was introduced – the E-contract, which integrates and automates the processes of three state systems: the State Treasury, the Ministry of Finance of Ukraine (E-data – Spending), Ministry of Economic Development and Trade ("ProZorro"). The first portal – "spending" allowed to see in real time information on where and how much contracted funds were transferred by the State Treasury. The Openbudget portal revealed data from state and local budgets, information on projects funded by international financial institutions. The e-contract will help streamline the contracting process in all its stages, from initiation to reporting, and will be a new tool for analyzing data and controlling the use of public funds. Data analysis is a prerequisite for making effective decisions. In ProZorro public procurement system, the vast array of contractual information between the parties to the process remains in an unsuitable format, and the E-contract will translate all contracts, with public funds into full electronic form.

Along with the positive examples of openness of the public administration system, there are also elements of abuse on the opportunities created by information and communication technologies. To provide a mechanism for collecting, accounting, accumulating, processing, protecting and providing information on immovable, movable property and property rights for taxation and accrual purposes and payment of other statutory payments in accordance with the Valuation Procedure for taxation purposes and accrual and payment of other obligations' language payments, which are copied in accordance with the legislation (approved by the Cabinet of Ministers of Ukraine of March 4, 2013 N 231) State Property Fund of Ukraine in 2014 launched a single database of reports on price and the procedure for its formation. Access to the Unified Property Valuation Database (http://www.spfu.gov.ua/en/content/spf-estimate-basereport.html) was free of charge. SPFU, carrying out state regulation, methodological and organizational support of property valuation and appraisal activity in accordance with the Laws of Ukraine "On property valuation, property rights and professional appraisal activity in Ukraine" (dated July 12, 2001, № 2658-III as amended), “On the State Property Fund of Ukraine” (dated December 9, 2011, No. 4107-VI), has a wide range of powers in the field of valuation activities. In May 2018, the joint order of the SPFU, the State Secretariat of Public Communications Service approved the Procedure for the authorization of electronic platforms, which became intermediaries between clients and the base.

In July 2018, the State Property Fund, by its decree, commissioned a Single Database of Valuation Reports with a module for the electronic determination of property valuation. The only base of valuation reports is the information and telecommunication valuation, which includes a database and a module for the electronic determination of the valuation value (in order to check the value of the tax objects made by the subject of the valuation activity). A single database of valuation reports monitors the price report for the absence of violations in its preparation and in the case of its completeness, correctness and conformity, including the conformity of the appraised value of property, property rights to market prices, registers the valuation report with a unique number assigned to it. . Valuation report not registered in the Unified Valuation Report Database without being assigned a unique number is invalid. When certifying transactions for which the law provides for the notary to receive an assessment report, the notary checks the registration of such report in the Unified database of the assessment reports and the availability of a unique number. Since then, notaries and valuation entities have started paying private intermediaries UAH 390 for each single base transaction. These payments are transferred to citizens who need an appraisal of property to buy or sell real estate or to perform other transactions. The upper limit of the cost of the services of the authorized electronic sites in the sphere of assessment was 510 UAH, and now 1800 UAH for the deal. The use of the state database is paid not to the state – but to private companies, intermediaries. At present, the SPFU has accredited only four private sites (Intermediate Approvals. Online https://ocinka.online/), Express Express, Appraisal, Professional Appraisal, and Appraisal Registers). All of them have been linked through the links between the founders of the operators and the design of electronic documents, a comprehensive information security system. During the first month of work, the intermediary companies earned at least UAH 23 million, as of 10.10.2019 more than UAH 700 million was collected from the public in favor of the sites. The motivation behind the introduction of a new scheme of work for the Unified Database of Estimates – "to prevent fraudsters from submitting low cost data for apartments from which the state budget tax is paid" seems unjustified, to say the least. In addition, directly to the Tax Code of Ukraine (Sec. 172 of the CCU), Parliament entered a "reform" of changes in the evaluation procedure (a key change was the creation of a "Unified Database of Assessment Reports"). The evaluator cannot simply submit his documents to the Single Database; there must be an intermediary – an electronic platform between the Foundation and the Fund in accordance with the introduced legislation. The assessor now submits his report to the reseller site and the reseller submits it to the Unified Database. Moreover, after the entry into force of the next amendments to the Tax Code of Ukraine (Law of Ukraine of 23.11.2018 No. 2628-VIII) – even that illusory chance to authorize an independent electronic site was nullified. Thus, as of 1 January 2019, any market entry site must "confirm the ability to use information and documents posted on one authorized electronic site from any other authorized electronic site" by receiving the exchange protocol signatures between four already authorized electronic sites. In fact, there is an absurd situation when any new site will be able to work in the field of registration information from the evaluation reports only with the permission of its competitors.

In order to eliminate the corruption scheme in the field of registration of information from real estate appraisal reports and to stop the extortion of funds from appraisers and notaries, to bring the scope of the national property appraisal system in line with European standards and the requirements of the democratic community, it is advisable to make additional changes or adjustments evaluation legislation. Conflict resolution is possible by either expanding the range of accredited electronic sites and, accordingly, reducing the cost of the service to a reasonable limit, or introducing direct access to the Unified Database of Valuation Reports and the principle of free of charge for entering information and using information from the Unified Database of Valuation Reports. .

In order to prevent distortion of the data on the objects of valuation in order to reduce their value and to minimize the base of taxation of real estate transactions by innocent appraisers (registration in the information without preparation of the evaluation report itself, intentional distortion of the information for misleading the analytical module) not only the information from the valuation reports, but also the reports themselves in the Single database, which will support a civilized competitive property valuation market and possibly impose effective sanctions A evaluators that falsify information from the evaluation reports. The Unified Database of Valuation Reports should ensure that all real estate information and its value is automatically disclosed in open, direct unauthorized, downloadable mode (except information that constitutes the personal data of the report customer and / or property owner in accordance with the Law of Ukraine "On protection of personal data ", so it should be a truly open, free, convenient and interactive service (instead of manually publishing incomplete spreadsheets weekly). original actions to regulate the issues related to the assessment of real estate during its alienation by natural persons, was accomplished with the adoption on 05.12.2019 of the bill No. 2047-d "On Amendments to the Tax Code of Ukraine on the Elimination of Corruption Scheme in the field of registration of information on real estate appraisal and transparency reports ”, namely: A new, much simplified real estate appraisal model will be introduced as of

January 1, 2020, allowing automatic appraisal in as short a page as possible. ing and accelerate the procedure of making transactions with real estate. Thanks to this system, any person will be able to obtain a certificate of automatic valuation of a real estate object and to conclude a real estate agreement on its basis. In case of disagreement with the value of the real estate object, determined by the module automatically, the person has the right to contact the subject of the valuation activity, the appraiser and to conduct the evaluation in general order with the registration of the report in the Unified database (as it is today); Notaries will have the right of free access to the Unified Database for the verification of certificates and reports on real estate appraisal; information from the Unified Database of Valuation Reports will be open; all real estate information and its value will be automatically disclosed in the mode of open, direct unauthorized, downloadable access (except personal data); evaluation reports will be stored in a single database electronically; The state budget will receive additional revenues by sending a fee for the formation of certificates in the amount of 2.5 percent of the subsistence minimum for an able-bodied person (UAH 50.68 as of 01.01.2020), set for January 1 of the calendar year, for one operation, and for registration of evaluation reports and their information in the Unified Database of evaluation reports – 10 percent (about 300 UAH instead of about 1800 UAH as it is now). For the community and the professional community (appraisers, notaries, anti-corruption organizations, and regulatory bodies) The Unified Database of Assessment Reports will become a truly open, free, convenient and interactive service (rather than manually publishing incomplete spreadsheets weekly). For the full implementation of the stated purpose of the bill, it is necessary to additionally amend the Law of Ukraine "On Property Valuation, Property Rights and Professional Appraisal Activity in Ukraine", and in the provisions of the Tax Code of Ukraine governing the taxation of real estate transactions of the law.

Closed for public access is information accumulated by the SPFU as the administrator of the Unified Register of State Property. Formation and maintenance of the Unified Register of State Property Objects is carried out by the SPFU in accordance with the laws of Ukraine “On Management of State Property Objects”, the Government Resolution of 14.04.2004. No. 467 “On Approval of the Provision on the Unified Register of State Property Objects” (with amendments), dated 30.11.2005. №1121 "On Approval of the Methodology of Inventory of State Property" and others. According to Article 6 of the Law of Ukraine "On Management of State Property Objects", management entities are empowered to keep records of state property objects that they have in control, exercise control over the efficient use and preservation of such objects, ensure the provision of manager of the Unified Register of Information on State Property Objects for the Formation and Maintenance of the Unified Register. SPFU, acting as the manager of the Unified Register, cooperates with 147 entities (64 central executive bodies, 25 state administrations, 6 academies of sciences, 5 economic entities, etc.). As of 01.10.2018 the Unified Register records information on: 21.3 thousand legal entities operating on the basis of state ownership and belonging to the sphere of management of the respective entity; 477 business organizations with corporate state rights; more than 1 million objects of real estate of state-owned enterprises, institutions and organizations (566 thousand objects of real estate of state-owned enterprises, institutions, organizations; 557 thousand objects of state-owned property that are not included in the authorized capital of economic entities in the process corporatization, but remained on their balance sheet; 27 thousand objects of state property, which did not enter the authorized capital of companies in the process of privatization, and remained on their balance sheet [12]. The Fund provides an administrative service "Provision of Information (Information or Extract) from the Unified Register of State Property Objects" for the purpose of conducting state registration of state and communal property rights to real estate objects, protection of state property interests in courts, etc. Up to a thousand relevant administrative services are provided each month by the Foundation. The Unified Register is also a source of information for expanding the range of potential rental properties. Temporary leasing of state-owned property that is not involved in the production process, is not used by institutions and organizations to perform its functions, generates not only additional revenue to the budget (since 2000, which is the first year in which the Fund was planned the task of proceeds from the lease of state property, the state budget transferred UAH 13.17 billion, in the first half of 2019 – UAH 804.5 million), creates additional financial resources for balancing holders of state property (taking into account the established exp rents between the balance sheet holder and the budget: 30% – 70% and 50% – 50%, for a year the volume of resources exceeds half a billion UAH.), and also expands opportunities for development of the real sector of economy, business. The introduction of information technology to obtain information from the Unified Register in the online service mode is a promising and necessary direction for the digitalization of administrative services and transparency in the field of government asset management.

The first of the fundamental principles of the IMF Code is the starting point for evaluating the public or public property management system (property owned by the state and local governments): the public finance sector must be easily distinguishable from the rest of the economy, and political and managerial functions in public administration should be clearly defined. According to this principle, there is a need to clearly differentiate the regulatory functions of state bodies from the activities that these bodies carry out in accordance with the state ownership (as the owner of enterprises and other assets that are not directly used for public-purpose tasks, but are rather commercially oriented). The state property management system goes beyond the narrow definition of public finances. However, public sector property management procedures have implications for the overall assessment of public authority performance, including in budgetary matters. The active processes of privatization of state property made it possible to significantly reduce the state participation and the share of state property in the sector of small and medium-sized enterprises. But despite this, according to Polish researchers [13, P.37] in Ukraine there was no differentiation of the public finance sector activity from other commercial part of the public sector of the economy; the activity of the state in economic activity, especially of certain sectors is excessive, which in its turn condones the failure to observe the principles of openness and transparency in the management of public sector enterprises - the dispersion of the management of public enterprises.

Despite the lengthy process of divestment and privatization, the state remains the owner of a large number of state-owned commercial enterprises. Thus, according to the results of the first half of 2019 the share of the average value of assets of public sector economic entities was 22.5%, and the share of the public sector in the economy was 13% [14]. A considerable number of state-owned commercial enterprises (there are 3789 enterprises in the state administration according to official statistics as of July 1, 2019) are preparing for privatization, so by the end of 2019. it is planned to transfer to the SPFU management area for further sale about 500 enterprises, out of more than 1000 inefficient state-owned enterprises announced for liquidation by the Government program [15]. The state's participation in the fuel and energy sector is particularly significant, while active state tariff (price) regulation is taking place in this sector. The state, as a regulator, can use appropriate opportunities in the interests of state-owned enterprises, using fiscal instruments to offset lost profits (tax breaks and preferences, subsidies from the budget, etc.), which also does not add transparency to fiscal policy. The management of state-owned enterprises is carried out by the line ministries, which means that the state administration is open, not systematic, and in some cases leads to the formation of the ministry plus enterprise tandem as a homogeneous group of influence aimed at preserving the existing privileges established by the status quo. , which effectively blocks any attempts at restructuring. Not only is such activity disorganizing for the economy, but it is clearly contrary to the principles of budget openness – not to mention that it significantly impedes the achievement of the balance of public finances. The large-scale privatization declared by the Government, the ultimate goal of which is to reduce the state's share of the economy to 5%, will allow ministries to focus on policy-making rather than property management. In addition, strategic state-owned enterprises are planned to be transferred to the management of the National Welfare Fund, but by changing the organizational form from state-owned enterprises to joint stock companies by carrying out corporatization of companies. The above is a confirmation that the government asset management system needs a paradigm shift.

Conclusions. Studies of trans-transparency as a fundamental feature of public administration have made it possible to emphasize the social and ethical character of administration, which should shape civil society and ensure the sustainable development of the state through the introduction of transparent, open, public, accountable, and effective governance.

The necessity of introducing a forced scenario of digitization (digitization) of the Ukrainian economy, which, unlike the inertia scenario, will allow to make an economic breakthrough in 5-10 years (GDP growth, creation of new jobs and increase in budget revenues) in the conditions of the fourth stage of the digital revolution. Strategic digital technologies for the public sector have been identified.

Achievements in ensuring transparency of public finance management with an emphasis on the public utility of electronic platforms with information on the use of public funds, formation of resources of the public finance system (E-data, Spending, Prozorro, E-contract), presentation of key budget indicators with interactive capabilities (Openget opportunities)).

We propose options for resolving the conflict situation regarding the conscious use of the state database (Unified database of valuation reports with the module of electronic valuation of property value) as a source of undue benefit to four authorized electronic sites, namely expanding the range of accredited e-sites and reducing the cost of services to reason or the introduction of direct access to the Unified Database of valuation reports and the principle of free of charge for the service of entering or using the property valuation database.

The situation of conditionality of access to information in the sphere of management of state property objects (the Unified register of state property objects), which is evidence of its closedness (not on the grounds of strategic importance, secrecy, etc.), limitation of opportunities to increase the efficiency of temporarily unused state assets in the production of different assets is revealed sharing mechanisms, including rental mechanisms. The directions of development of digitalization of administrative services and transparency in the sphere of management of state assets are outlined. The need to change the paradigm of government asset management is emphasized.

In view of the public demand for transparency of public administration, this requires quality regulatory regulation of digital transformation, development of secure digital infrastructure, active public-private partnerships to create technological platforms, and change of general approaches to the public asset management system, which is the direction of further scientific exploration.

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Значення діджіталізації в забезпеченні прозорості в управлінні публічними фінансами і активами. Ефективна взаємодія між урядом і керівництвом, з одного боку, економічними суб'єктами, громадянами, засобами масової інформації, громадськими організаціями та суспільством в цілому, з іншого, є проявом прозорості державного управління. В контексті посилюючих процесів глобалізації, перетворення індустріального суспільства в постіндустріальне відбувається глибоке і динамічне поєднання матеріального світу з віртуальним з відповідними новими підходами, бізнес-моделями і інформаційно-комунікаційними технологіями у всіх сферах людської діяльності, бізнес, громадянське суспільство. Формування нової парадигми економічного мислення та розвитку має ґрунтуватися на реконструктивної концепції економіки відповідно до нової архітектурою на європейському і світовому просторі, а не на концепції модернізації економіки (оновлення старої

системи, і, отже, посилення існуючих відмінностей у розвитку). Оцифровка як глобальна тенденція, яка зачіпає всі сфери сучасного життя, є неминучим фактом сьогоднішнього дня. Ми пропонуємо варіанти вирішення конфліктної ситуації щодо свідомого використання державної бази даних (Єдиної бази звітів про оцінку з модулем електронної оцінки вартості майна) як джерела надмірної вигоди для чотирьох дозволених електронних сайтів, а саме розширення кола акредитованих е-сайти та зменшення вартості послуг з приводу або введення прямого доступу до Єдиної бази даних звітів про оцінку та принципу безоплатного обслуговування послуг із введення чи використання бази даних майна. Зважаючи на попит громадськості на прозорість державного управління, це вимагає якісного нормативного регулювання цифрової трансформації, розвитку захищеної цифрової інфраструктури, активних державно-приватних партнерств для створення технологічних платформ та зміни загальних підходів до системи управління державними активами. - напрямок подальшого наукового дослідження.

Ключові слова: діджиталізація, публічні фінанси, активи, управління, бізнес.

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Alla Berezhna, PhD (Economics), Associate Professor. **Olena Filonych,** PhD (Economics), Associate Professor. National University «Yuri Kondratyuk Poltava Politechnic». **Digitalization in providing transparency in the management of the public finance and asset.** We propose options for resolving the conflict situation regarding the conscious use of the state database (Unified database of valuation reports with the module of electronic valuation of property value) as a source of undue benefit to four authorized electronic sites, namely expanding the range of accredited e-sites and reducing the cost of services to reason or the introduction of direct access to the Unified Database of valuation reports and the principle of free of charge for the service of entering or using the property valuation database. The situation of conditionality of access to information in the sphere of management of state property objects (the Unified register of state property objects), which is evidence of its closedness (not on the grounds of strategic importance, secrecy, etc.), limitation of opportunities to increase the efficiency of temporarily unused state assets in the production of different assets is revealed sharing mechanisms, including rental mechanisms. The directions of development of digitalization of administrative services and transparency in the sphere of management of state assets are outlined. The need to change the paradigm of government asset management is emphasized. In view of the public demand for transparency of public administration, this requires quality regulatory regulation of digital transformation, development of secure digital infrastructure, active public-private partnerships to create technological platforms, and change of general approaches to the public asset management system, which is the direction of further scientific exploration.

Key words: digitalization, public finance, assets, management, business.

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Ключевые слова: цифровизация, государственные финансы, активы, управление, бизнес.