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Controlling as a Tool for Enhancing the Effectiveness of Strategic Planning in Public Administration

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ABSTRACT

The article examines controlling as a modern tool for enhancing the effectiveness of strategic planning in the field of public administration amid institutional transformations, decentralization, and increasing requirements for transparency and performance of public authorities. The relevance of the study is driven by the limited practice of systematic implementation of controlling in Ukraine's public sector and the need to move from formal planning to data-driven management. The purpose of the article is to substantiate the role of controlling within the strategic management system of public authorities and to develop a model for its integration into the strategic planning process. The study employs methods of theoretical generalization, comparative analysis, a systems approach, structural-functional analysis, and logical modeling. A comparison of the classical business controlling concept with approaches to its adaptation in public administration is conducted, and the place of controlling as a coordinating and information-analytical function of strategic management is identified. The application of budgetary, financial, and operational controlling, strategic performance measurement systems (KPI, PI, strategic maps), and the process approach in the activities of public authorities is substantiated. The research findings indicate that the effective use of controlling is constrained by the insufficient development of analytical units, fragmentation of strategic planning, a lack of digital tools, and weak integration with strategy-oriented budgeting. Taking these issues into account, we propose a model for integrating controlling into the strategic planning system of public administration. Its application can support managerial decision-making, monitor the achievement of strategic goals, assess risks, and ensure timely response and adjustment of strategies. The practical significance of the results lies in the possibility of adapting the proposed model to different levels of public administration, which will contribute to greater coherence between strategic and budgetary decisions, enhanced analytical capacity of public authorities, and increased transparency and public trust in public institutions. Prospects for further research are associated with the development of digital controlling tools and the assessment of their impact on the quality of strategic management in the public sector.

KEYWORDS

strategic management, public finance, management analytics, KPI, performance indicators, budgetary coordination, transparency and accountability.

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Контролінг як інструмент підвищення ефективності стратегічного планування у сфері публічного управління

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СТАТТЯ

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АНОТАЦІЯ

У статті досліджено контролінг як сучасний інструмент підвищення ефективності стратегічного планування у сфері публічного управління в умовах інституційних трансформацій, децентралізації і зростання вимог до прозорості та результативності діяльності органів влади. Актуальність дослідження полягає в тому, що в державному секторі України контролінг поки що використовується обмежено, а стратегічне планування часто має формальний характер і потребує переходу до управління на основі даних. Метою статті є обґрунтування ролі контролінгу в системі стратегічного менеджменту органів публічної влади та розроблення моделі його інтеграції у процес стратегічного планування. У дослідженні використано методи теоретичного узагальнення, порівняльного аналізу, системного підходу, структурно-функціонального аналізу та логічного моделювання. Здійснено порівняння класичної концепції бізнес-контролінгу з підходами до його адаптації у публічному управлінні, визначено місце контролінгу як координаційної та інформаційно-аналітичної функції стратегічного менеджменту. Обґрунтовано застосування бюджетного, фінансового й операційного контролінгу, системи показників стратегічної ефективності (KPI, PI, стратегічні карти) та процесного підходу в діяльності органів влади. Результати дослідження дали можливість виявити основні чинники, які стримують ефективне використання контролінгу, зокрема недостатній розвиток аналітичних підрозділів, розрізненість стратегічного планування, брак цифрових інструментів і слабкий зв'язок зі стратегічно орієнтованим бюджетуванням. З урахуванням цих проблем нами було запропоновано модель упровадження контролінгу в систему стратегічного планування публічного управління. Її використання може бути спрямоване на підтримку управлінських рішень, моніторинг досягнення стратегічних цілей, оцінку ризиків і своєчасне реагування і коригування стратегій. Практичне значення отриманих результатів полягає в можливості адаптації запропонованої моделі до різних рівнів публічного управління, що сприятиме підвищенню узгодженості стратегічних і бюджетних рішень, посиленню аналітичної спроможності органів влади, зростанню прозорості та довіри суспільства до публічних інституцій. Перспективи подальших досліджень пов'язані з розробленням цифрових інструментів контролінгу й оцінкою їх впливу на якість стратегічного управління в публічному секторі.

КЛЮЧОВІ СЛОВА

стратегічний менеджмент, публічні фінанси, управлінська аналітика, KPI, індикатори ефективності, бюджетна координація, прозорість та підзвітність.

1. Introduction

Today, the public administration system operates in conditions of constant uncertainty, numerous challenges and growing requirements for real results. In Ukraine, these difficulties have been exacerbated by decentralization, digital changes, limited financial resources, and full-scale military aggression of the Russian Federation. All this has significantly complicated the process of strategic planning and exacerbated the problem of harmonizing the goals, resources and results of state policy [14]. Under such conditions, the usual approaches to strategic management, which are limited to the preparation of plans and reports, actually cease to work. In practice, a situation often arises when strategic documents exist on their own, and management decisions are made separately from them [15, p. 12]. This leads to poor coherence of development programs, insufficient connection between strategic goals and budget decisions, as well as the formal use of performance indicators [1, p. 107]. As a result, strategic planning is often reduced to declaring intentions rather than actually managing change. That is why there is a growing need for tools that allow you to combine goals, resources and practical actions into a single system. Here, controlling is considered a promising tool capable of combining strategic, financial and operational management into a single logical system.

2. Literature Review

Modern research is increasingly focused on the transformation of controlling and related management control systems in the public sector in the context of increasing the strategic capacity, effectiveness and accountability of authorities Q. H. Pham and K. P. Vu show that modern controlling in the public sector has long gone beyond formal control and reporting. In their opinion, the combination of management accounting with risk management helps authorities to work more sustainably, as it allows them to link planning, internal control, risk management and performance evaluation into a single management logic. This approach makes it possible not only to record problems, but to adjust management decisions in time [13]. M. Ra and B. Kim draw attention to the fact that data-driven management does not work automatically. They emphasize that the effectiveness of analytical tools largely depends on the behavior of officials, their perception of data and their willingness to use analytics in their daily work. Without changing managerial approaches and professional roles, data remains only a formal element of reporting [16]. J. Hermansen et al. noted that in the context of the digitalization of the public sector, controlling and analytics are becoming hybrid. The authors show that formalized indicators are increasingly combined with professional judgment, ethical considerations and the need for coordination between different authorities, which changes the very logic of managerial control [10, p. 2]. R. Ghosh looks at data-driven management from a critical perspective and demonstrates that analytical tools can have a double effect. On the one hand, they are able to strengthen transparency and accountability, and on the other hand, they can weaken them if the indicators are used formally or are not related to real responsibility for the decisions made [9, p. 70]. C. Apaza emphasizes that controlling in public administration makes sense only when it is directly related to the long-term goals of the state's development. The author emphasizes that control and analytical tools must be coordinated with the processes of strategic planning, budgeting and evaluation of results, otherwise they turn into a formality [2]. C. Huber et al. focus on methodological issues of combining controlling with other management tools. They show that the integration of the balanced scorecard with risk management changes the approach to performance assessment and strengthens the strategic control function in the public sector [11, p. 2]. In the context of sustainable development, P. Bauer and D. Greiling emphasize that management control systems in the public sector should gradually move from disparate and fragmented practices to holistic management models. In their opinion, such systems should simultaneously take into account economic, social and managerial aspects of performance, and not focus only on financial indicators [3, p. 3246]. B. George and J. M. Bryson consider strategizing as a continuous management process, and not as a one-time preparation of strategic documents. They prove that the strategic capacity of the authorities is determined primarily by systematic analytical work, a clear formulation of goals and the ability to implement the decisions made in practice [8, p. 2]. R. Fitz Verploeg et al. article, based on research in ministries in the Netherlands, show that management control systems in public policy are mostly focused on monitoring the implementation of the strategy. At the same time, this approach often limits the possibilities of strategic training, adaptation and development of management practices [7]. N. Andrushkevych et al. supplement this approach, considering controlling as a tool for coordinating planning, analysis and control in the system of management of economic security of regions. The authors emphasize that it is the coordinating role of controlling that allows increasing the validity of managerial decisions at the regional level [1, p. 108].

Summarizing the above approaches, it can be noted that in modern public administration, controlling is increasingly considered as a key tool for strategic navigation. It combines analytics, risk management, digital solutions and strategizing processes, but at the same time needs further development – primarily in the direction of deeper integration with public policy formation, organizational training and ensuring real accountability.

Although the issues of managerial control, strategizing, and the use of data in the public sector are already widely represented in scientific research, many important points are still left out. Most often, controlling and management control systems are considered either as tools for ensuring accountability and evaluation of results, or as auxiliary elements of individual stages of the strategic process – planning, monitoring, or performance evaluation. At the same time, their role in building a holistic system of strategic management of government bodies is much less often mentioned. In the scientific literature, there is a noticeable fragmentation of approaches to the integration of controlling into the general logic of strategic management. Because of this, controlling is often not used as a strategic navigation tool that can help navigate in conditions of change and uncertainty. Many studies focus on the organizational, behavioral, or institutional aspects of working with data and control systems, but do not pay enough attention to how these tools can ensure a coherent strategic cycle, from the formulation of goals to the review and adjustment of management decisions. A separate problem is that in scientific works, insufficient attention is paid to combining controlling with strategic planning, risk management and evaluation of results in real conditions of public administration. We are talking about situations with limited resources, unequal access to digital tools and high uncertainty, which are typical for the activities of authorities. In addition, many studies consider controlling either as a set of separate tools – for example, a KPI or a balanced scorecard – or within separate areas and policies. Because of this, its role in the strategic planning of government bodies is often presented in fragments, without a holistic vision and understanding of its systemic importance.

In this regard, there is a growing need to generalize existing approaches and develop a holistic concept of controlling as a key element of strategic management in public administration. Such an approach should take into account modern management challenges, institutional constraints, and the need to move from formal planning to real data-driven management.

3. Problem Statement

The article is aimed at clarifying the role of controlling in the strategic planning of public administration and substantiating the approach to its integration into the system of strategic management of public authorities in modern conditions.

4. Methods and Materials

To achieve this goal, the materials of the study devoted to the issues of controlling, strategic management and public administration, both domestic and foreign authors, were used. Their analysis made it possible to trace how approaches to controlling have changed, what functions it performs and how it can be applied in the activities of authorities. The theoretical basis of the study was the generalization of modern approaches to strategic planning and management of results in the public sector, presented in interdisciplinary research.

The methodological basis of the study is a systematic approach, which made it possible to consider controlling as a component of an integral system of strategic management in the public sector. In the course of the study, the methods of theoretical generalization and scientific abstraction were applied to clarify the essence and evolution of the concept of controlling, comparative analysis – to compare classical business controlling and its adaptation to the needs of public administration, as well as structural and functional analysis – to determine the place of controlling in the system of strategic management of authorities. To substantiate the role of controlling in improving the quality of strategic documents, logical-analytical and process approaches, which made it possible to identify key methods, indicators and tools of strategic navigation. The modeling method was used to develop the author's model for the implementation of controlling in the strategic planning system of public administration, and the SWOT analysis was used to assess its practical potential, limitations and adaptation opportunities in the face of transformational challenges.

5. Results and Discussion

Controlling appeared in business as a response to the complexity of managing large organizations and the growing requirements for the quality of management decisions. As companies became larger, there was a need to align long-term strategic goals with current operational objectives. That is why controlling began to be used as a tool that combines planning, accounting, analysis and control into a single system. In the classical corporate environment, controlling was primarily aimed at ensuring the financial stability of companies, increasing profitability and rational use of resources. It acted as an internal "navigator" that helped managers navigate the complex competitive environment and make informed management decisions based on up-to-date information. Over time, the approach to controlling began to change. It was no longer perceived exclusively as a financial tool for controlling results and costs. Controlling gradually turned into a broader management mechanism that helps to coordinate the goals, resources and processes of the organization's development. It is this evolution that has opened up the possibility of applying controlling not only in business, but also in the field of public administration, where the main thing is not to make a profit, but to achieve socially important results, rational use of budget funds and accountability of authorities to citizens.

In the public sector, controlling acquires its own specificity, due to the peculiarities of the institutional environment. If in business efficiency is usually evaluated through financial indicators, then in public administration the effectiveness of policy, social effect, quality of public services and the level of public trust come to the fore. Accordingly, the tools of controlling are also changing: financial indicators are supplemented with non-financial indicators, strategic plans – by program-target documents, and traditional control – by mechanisms for assessing the achievement of political and socio-economic goals [6, p. 75; 18, p. 8]. Thus, modern public controlling can be considered as the result of the development of business controlling adapted to the needs of public administration. In this case, the main thing is not the control of costs itself, but the management of results, coordination of strategic priorities and increasing the real effectiveness of public policy.

In the system of strategic management of authorities, controlling performs a unifying function. It helps to link strategic goals with program documents and the actual results of their implementation. Unlike traditional administrative control, which is usually aimed at checking actions that have already been taken, controlling is focused on anticipating problems, timely detection of deviations and supporting management decisions at the stage of their formation. As a coordination tool, controlling contributes to the harmonization of strategic goals at different levels of public administration – from national programs to regional and local development strategies. This allows synchronizing the activities of authorities, directing resources in accordance with defined priorities and avoiding disparate and non-systematic management decisions. As a result, strategic planning ceases to be a formal set of documents and turns into a holistic and coherent process of management.

An important role in this is played by the information and analytical component of controlling. It combines financial, statistical and management data and complements them with analytical assessments of the results of the implementation of state programs. This allows the heads of government bodies to make decisions not intuitively, but based on data, trend analysis, risk assessment and forecast of the development of socio-economic processes.

In addition, controlling contributes to increasing the effectiveness and transparency of public administration, making managerial decisions more understandable and reasonable. Through a system of indicators, monitoring the achievement of goals and evaluating the effectiveness of the use of budget funds, it contributes to increasing the accountability of public authorities to society. In this dimension, controlling becomes not only an internal management tool, but also an element of democratic governance, which strengthens the trust of citizens and legitimacy of strategic decisions [4, p. 315].

Thus, in the modern system of strategic management of public authorities, controlling plays a multifunctional role, combining coordination, analytical support and performance assessment mechanisms. It is this integration of controlling into the system of strategic management of public authorities that allows it to be considered not as an auxiliary element of management accounting, but as a comprehensive tool for ensuring the quality of strategic planning and implementation of state policy.

In contrast to fragmentary approaches to controlling results, controlling forms a single methodological field, within which development goals, resources, management processes and results of government activities are combined.

In public administration, controlling plays the role of a system-forming mechanism that ensures the consistency of strategic documents of different levels, supports the process of making management decisions based on evidence and contributes to increasing the effectiveness of the use of budget funds. Its functioning is based on both financial parameters and a wide range of process, social, managerial and qualitative indicators**,** reflecting the achievement of strategic goals of public development [12, p. 622].

In view of this, the identification of principles, methods and indicators of controlling adapted to the specifics of public administration is of particular importance (Table 1). They form the methodological basis of the controlling system and determine its ability to support strategic planning at all stages from the formation of goals to the evaluation of results and adjustment of strategies.

Table 1*. *Methods and indicators of controlling in the system of strategic planning of public administration

Direction of controlling	Key methods	Main indicators	Managerial appointment
Budget controlling	Budgeting by programs; analysis of deviations; Medium-term planning	Implementation of budget programs; level of disbursement of funds; Cost-benefit ratio	Ensuring financial discipline and budget alignment with strategic goals
Financial Controlling	Financial analysis; scenario planning; Assessment of fiscal risks	Budget sustainability; dynamics of revenues and expenditures; deficit/surplus	Maintaining the long-term financial stability of the state
Operational controlling	Process analysis; regulation of procedures; Monitoring Execution	Duration of administrative processes; the level of implementation of plans; Performance	Improving the efficiency of the authorities
Strategic Controlling	Strategic maps; Balanced Scorecard; Strategic monitoring	Achievement of strategic goals; integral KPIs; Impact indicators	Aligning strategic decisions with policy outcomes
Socially-oriented controlling	Evaluation of the effectiveness of policies; Stakeholder analysis	The level of satisfaction of citizens; availability of services; Social effect	Ensuring the orientation of management to social needs
Process controlling	BPM analysis; process audit; Reengineering	Transparency of procedures; number of management barriers; Level of digitalization	Increased transparency and reduced transaction costs

Source: Summarized by the authors based on [5; 17].

The use of modern methods and indicators of controlling gradually changes its role in public administration. It ceases to be only a tool for recording results and is increasingly turning into a means of strategic orientation. In this format, controlling helps not only to assess the achievement of goals, but also creates an analytical basis for proactive management, timely revision of strategic priorities and increasing public confidence in the activities of government bodies. At the same time, in practice, the realization of this potential in Ukraine faces a number of systemic limitations that reduce the effectiveness of strategic planning.

One of the main problems is the insufficient development of analytical units in government bodies, which should combine strategic, financial and operational information into a single picture. In many cases, analytical work is reduced to the preparation of formal reports and verification of the implementation of planned indicators, while the analysis of alternatives, forecasting scenarios and supporting management decisions are left out. Under such conditions, controlling loses its proactive function and is not used as a tool for managing future development. A serious problem remains the fragmentation of strategic planning. In practice, strategic goals, government programs, and performance indicators often exist separately from each other. Goals are often formulated in a general and declarative way, without a clear reference to resources, specific deadlines and clear mechanisms for monitoring their achievement. In such conditions, controlling is difficult to use as a tool for coordination between different levels of public administration, and the coordination of strategic decisions both vertically and horizontally remains limited. An additional obstacle is the weak use of digital tools in the controlling system. Due to the lack of integrated information and analytical platforms, analytical panels and systems for monitoring indicators in real time, the analysis is mostly delayed. As a result, the focus is on evaluating the results already achieved, rather than on the early detection of deviations and risks. This significantly reduces the value of controlling for strategic management, especially in conditions of rapid change and high uncertainty. Special attention should also be paid to the weak connection between controlling and the budget process. When strategic priorities are not supported by a real distribution of financial resources, there is a gap between the declared goals and the possibilities of their implementation. Under such conditions, controlling cannot fully perform its function, and the issues of effectiveness and responsibility for the use of public funds remain open. This leads to the fact that the potential of controlling as a tool for improving strategic planning is used only partially.

At the same time, it is in this situation that the role of controlling in improving the quality of strategic documents of government bodies is especially growing. Its application allows you to make strategies more sound through forecasting, regular tracking of the achievement of goals and timely assessment of strategic risks. At the same time, the main value of controlling lies not so much in the formal verification of the implementation of plans, but in the creation of an analytical environment for conscious strategic choice. Thanks to the use of controlling, strategic planning is gradually moving from a formal list of goals and indicators to data-based management. In this approach, strategic decisions are made taking into account the systematic analysis of information, forecast calculations, scenario modeling and comparison of possible development options.

It is the combination of forecasting, monitoring the achievement of strategic goals, risk assessment and analytical support of management decisions that allows you to turn strategic documents from formal programs into a real tool for implementing public policy.

Under such conditions, controlling is not an auxiliary, but a system-forming component of strategic management, combining strategic priorities, budget resources, operational activities and results of social development into a single logical structure.

In response to the identified problems and barriers to the implementation of controlling in the authorities of Ukraine, it is advisable to form a holistic model of its integration into the system of strategic planning of public administration (Fig. 1). Such a model should provide both coordination of strategic goals and performance indicators, as well as continuous analytical support of management decisions at all stages of the strategic cycle from the formation of priorities to the evaluation of results and adjustment of policies.

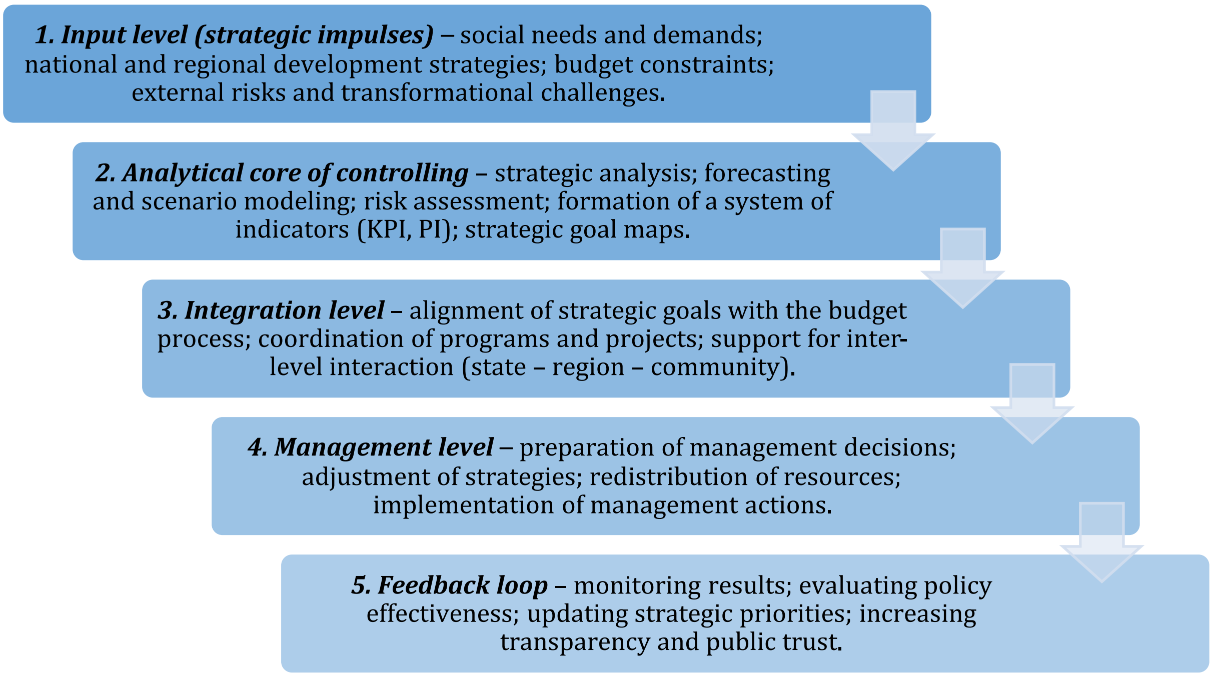

Figure 1. Model of introducing controlling into the system of strategic planning of public administration

Source: Developed by the authors.

The proposed model of introducing controlling into the system of strategic planning of public administration is based on the integration of analytical, coordination and information-management functions into a single circuit of formation, implementation and adjustment of strategic decisions. Its key idea is the transition from formalized strategic planning to dynamic data-driven development management that meets the modern challenges of the public sector. Structurally, the model covers several interrelated blocks.

At the beginning, a general vision of development is formed. Long-term goals, main priorities of public policy and expected results are determined. Controlling helps to check how these goals correspond to real conditions: the situation in the country, available resources and the needs of society. For this, forecasts, analysis of possible development options and visual presentation of strategic goals are used.

Then attention turns to planning and analysis. At this stage, controlling helps to link general strategic goals with specific action programs and budget decisions. Abstract benchmarks turn into understandable and measurable indicators by which it is possible to evaluate not only the implementation of measures, but also real results and their impact on society.

After that, the focus shifts to the implementation of strategies. Controlling allows you to constantly monitor how programs are implemented, how budget funds are spent, whether deadlines are met and whether intermediate results are achieved. The use of digital tools – analytical dashboards and shared databases – makes it possible to see problems proactively and respond to them, and not just analyze the situation after the work is completed.

The model pays special attention to working with risks and feedback. Controlling helps to identify strategic, financial and operational risks, assess their possible impact and offer alternative options for management decisions. This makes it possible to adjust strategies promptly and increase the ability of authorities to adapt to unstable conditions and changes.

The final stage is the adoption of managerial decisions. The results of controlling are used for specific actions – based on the collected data, analytical conclusions and comparison of possible development options. In this approach, strategic documents cease to be formal declarations and become a real tool for achieving clearly defined and measurable results.

The controlling model proposed in the article is generally consistent with modern approaches to management in the public sector, which focus not so much on the formal existence of strategic documents, but on how these strategies are actually implemented, monitored and adjusted. Thus, B. George and J. Bryson sees strategizing as a continuous process that combines strategic thinking, practical action, and organizational learning. In this logic, tools capable of providing analytical support and coordination of various management processes are of particular importance [8, p. 20]. The proposed approach to controlling corresponds to this idea, since it is aimed at combining strategic intentions with the daily activities of authorities. The results of empirical studies by R. Fitz Verploegg et al. show that in practice, management control systems in central authorities are often focused mainly on checking the implementation of strategies, rather than on their further development [7]. This orientation limits the possibilities for strategic learning and adaptation. In contrast, the proposed model provides for the active use of feedback together with analytical and predictive tools, which creates conditions for more flexible and adaptive management. Additional confirmation of the expediency of this approach is contained in the article by Q. H. Pham and K. P. Vu, who prove that the combination of managerial control with risk management significantly increases the resilience of public organizations [13]. This justifies the inclusion of risk-oriented indicators and scenario analysis in the controlling system, which was taken into account in the proposed model of strategic planning. The issue of data-driven management deserves special attention during the discussion. As noted in the article by M. Ra and B. Kim [16], as well as J. Hermansen et al. [10, p. 17], the effectiveness of such management depends not only on digital solutions, but also on organizational culture, managers' roles, and their ability to work with analytical information. This means that the introduction of controlling as a strategic tool requires the development of analytical competencies and the formation of an appropriate managerial culture in the authorities. A critical aspect of accountability and the legitimacy of data-driven approaches is revealed in R. Ghosh's study. The author shows that analytical tools can both strengthen the mechanisms of responsibility and weaken them, depending on how they are institutionally embedded in the public administration system [9, p. 97]. This underlines the need to consider controlling not as a purely technical tool, but as a component of public governance, which should be transparent and understandable to stakeholders.

Additional arguments in favor of a systematic approach to controlling are given by P. Bauer and D. Greiling, who point out that the fragmentary use of individual management control tools does not allow achieving strategic goals in the context of sustainable development [3, p. 3263]. Similar conclusions are contained in the works of Ukrainian researchers, in particular N. Andrushkevych and others, who focus on the coordinating role of controlling in regional management and its importance for reducing management risks [1, p. 110]. Summarizing the results of these studies, it can be argued that the proposed controlling model is consistent with modern scientific approaches and at the same time expands them, emphasizing the integration of strategic planning, analytics, risk management and accountability.

It is in this context that the use of SWOT analysis makes it possible to assess the practical potential of the model and outline the institutional prerequisites and limitations of its implementation in the public administration system (Table 2).

Table 2. SWOT analysis of the application of the controlling model in strategic planning of public administration

Strengths	**Weaknesses**
Integration of strategic, financial and operational planning	Insufficient level of analytical culture in the authorities
Focus on data-driven management	Limited human resources and a shortage of controlling specialists
Increasing transparency and accountability of management decisions	Fragmentation of information systems
Support for preventive management and early detection of abnormalities	Resistance to organizational change
Alignment of strategic goals with budget resources	Uneven adoption of digital tools
Opportunities	**Threats**
Digitalization of public administration and development of e-government	Political instability and changing priorities
Harmonization of management practices with European standards	Formalization of controlling without real analytical content
Improving the quality of strategic documents	Limited funding for reforms
Strengthening citizens' trust in the authorities	Fragmentation of regulatory regulation
Use of international technical assistance	Risk of duplication of control functions

Source: Developed by the authors.

The conducted SWOT analysis shows that the controlling model has significant potential as a tool for modernizing strategic planning in the field of public administration. Its strengths and capabilities form the basis for the transition from the formal implementation of strategic documents to the systematic management of results and resources. At the same time, the identified weaknesses and threats indicate the need for a phased implementation of the model, institutional strengthening of analytical units, development of digital infrastructure and the formation of a data-oriented management culture.

As a result, it is advisable to consider controlling not as an auxiliary control function, but as a system-forming element of strategic management, capable of ensuring the sustainability, adaptability and effectiveness of public policy in the face of transformational challenges.

6. Conclusions

In the course of the study, it was found that:

1. Controlling in public administration is not limited to financial control. It is advisable to consider it as a component of strategic management, which supports the planning, implementation and adjustment of strategic decisions of the authorities.

2. The evolution of controlling from business to the public sector is accompanied by a change in emphasis. If in the corporate environment the main goal is cost control and profitability, then in public management controlling is focused on coordinating goals, evaluating effectiveness and achieving socially significant results.

3. The integration of controlling into the strategic management system allows you to combine goals, programs and resources. This helps to overcome the fragmentation of strategic planning,

increases the consistency of managerial actions and improves the analytical justification of strategic documents.

4. Modern controlling is being transformed from a reporting tool into a mechanism of strategic navigation. It provides not only control over the implementation of plans, but also support for preventive management, scenario analysis, and timely adjustment of strategies based on data.

5. The main barriers to the implementation of controlling in the authorities of Ukraine have been identified. These include the insufficient development of analytical units, the weak link between strategic and budgetary planning, the limited use of digital tools and the inertia of management practices.

6. Overcoming these problems is possible only if there is a systematic approach to controlling. Such an approach should be focused on the effectiveness, transparency and accountability of the activities of the authorities.

7. The proposed model of integrating controlling is of an applied nature. It can be adapted to different levels of public administration and creates conditions for improving the quality of strategic documents, strengthening the link between goals and resources, and developing data-driven management.

Further research can be aimed at testing the proposed model in the work of specific authorities and at developing digital controlling tools to support strategic management.

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