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MONITORING AND CONTROL OVER MANAGERIAL DECISION-MAKING IN GOVERNMENT AUTHORITIES

Yana V. Zoska

Professor, Department of Sociology and Social Work, Classical Private University,
Zaporizhia, Ukraine

Denys S. Martyshyn

Head of the Department of Ukrainian Studies, Orthodoxy and Theology, Interregional
Academy of Personnel Management, Kyiv, Ukraine

Nataliya V. Zaiats

Professor, Constitutional and Administrative Law Department, State University of
Infrastructure and Technologies, Kyiv, Ukraine

Dmytro Yu. Arabadzhiev

Head of the Department of Common Law and Political Sciences, Law Faculty, “Zaporizhzhia
Polytechnic” National University, Zaporizhia, Ukraine

Svitlana V. Kapitanets

Senior Researcher Fellow, Research Center of Customs Affair of Research Institute Fiscal
Policy of University of State Fiscal Service of Ukraine, Khmelnytskyi, Ukraine

ABSTRACT

The present academic paper considers the current problem of improving the efficiency of managerial decision-making in government authorities through the use of rational tools for monitoring and control. The welfare of society and the level the country's development depend on these decisions, and control is an effective means of influencing the system of public administration. The purpose of the study is to systematize and harmonize the methodological provisions of monitoring and control of public administration, which are implemented through the process of managerial decision-making. Dialectical and logical methods, methods of analysis and synthesis, comparison and classification, as well as the matrix method have been used in the academic paper. As a result of the research conducted, the methodical provisions of monitoring and control of government authorities have been systematized, in particular,

the classification of types and methods of control has been carried out, the purposes and directions of monitoring have been generalized. The approach to structuring the control of decisions of government authorities has been improved by highlighting the subject of control (control by goals and criteria, comparison with the standard, control of the absence of violations and compliance with the procedure). The control tools have been systematized and coordinated with the stages of development and managerial decision-making, which will improve the efficiency of government control in the process of implementing the functions of state and municipal governance.

Keywords: Control, Monitoring, Managerial Decisions, Government Authorities, Public Governance, Public Control, Tools of Control

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1. INTRODUCTION

The current system of public relations today is clearly organized and regulated. It involves the interaction of government and society in the processes that determine the state's functioning. Herewith, the society delegates powers to public authorities through various democratic institutions. In such a way, the authorities acquire a legitimate status and act on behalf of society.

Ideally, it is believed that the authorities reflect and implement the interests of the society in the process of their activities and all decisions are rational and contribute to the development of the country, solving its pressing problems or improving the welfare of the population. However, in reality, the activities of the authorities often do not meet the expectations of citizens.

In general, the development of the state and the instruments of a democratic society cannot be achieved without the use of tools to control and monitor the actions of the government authorities. The state, as the main public institution is obliged to create conditions to meet the urgent needs and interests of citizens, to guarantee their rights and freedoms. In such conditions, the effective fulfillment by the state of its functions cannot be implemented without appropriate control by society or state regulatory institutions.

The purpose of the study is to systematize and coordinate the methodological provisions for monitoring and control of public administration, which are implemented through the process of managerial decision-making.

2. LITERATURE REVIEW

The methodological basis of the investigation is formed at the junction of the theory of managerial decision-making, public administration, controlling and auditing. In a study, conducted by [1] has revealed a low efficiency level of managerial decisions in the state sector, according to which, he has found that about 70% of budget losses were connected with inefficient management and misallocation of state budget funds.

In article [2] have proposed a number of measures for wider use of public control over the activities of government authorities. In turn [3] has emphasized that the establishment of a civil society institution in Ukraine should be accompanied by a number of civic activity, which could strengthen the tools of control activities over public authorities. In article [4] has established that the internal control system is an effective tool to ensure full confidence that the government

authorities' activities comply with the principles of legality, transparency and efficient use of resources.

In her research [5] has revealed that control over the quality of services in the system of local governments can be carried out by special bodies and structures, as well as the public. Accordingly, the integrated use of its tools will improve the quality of managerial decision-making in government authorities.

For example, in [6] have been identified differences between control tools used in the private and public sectors and pointed to the need of adapting them to the specifics of government institutions.

In turn [7] has substantiated the thesis that there is not too much difference between private and government institutions in the management system, according to which managerial tools (including control), used in the private sector, can be successfully used by government authorities.

Authors [8], in research have found that within the conditions of new government policy, management and control tools, used in private organizations, can be fully applied to government institutions, taking into account national and other specifics.

Thus, special attention is drawn on the low efficiency of administration in the sphere of public management in the scientific studies, the basic tools for control and managerial decision-making in government authorities have been identified, as well the importance of public control in the system of state administration has been emphasized, the possibility of using management tools, specific to private enterprises in the public sector, has been pointed out. However, certain provisions of the subject matter require clarification and systematization to better match the applied methods in specific managerial situations.

3. MATERIALS AND METHODS

The theoretical and methodological basis of this academic paper is based on traditional and specific research methods. We have used dialectical and logical methods, as well as the method of analysis and synthesis to study the types and tools of control and monitoring of managerial decision-making in government authorities. The application of the method of comparison and classification made it possible to identify differences between the concepts of control and monitoring, as well as to classify the types of control and monitoring. The use of the matrix method made it possible to distribute monitoring tools over the stages of managerial decision-making by government authorities.

4. RESULTS AND DISCUSSION

Control over the actions of the government authorities is an important element of a democratic society. It can be reflected in various forms, directed to various objects and use different sets of tools. Its study is an important scientific objective related to the field of public administration, the theory of managerial decision-making, accounting systems, analysis, etc.

The provision of public administration is carried out at the expense of decisions taken by government authorities, in accordance with the powers. At the same time, the process of public administration, according to point of view of [9], forms "a set of continuous interrelated actions and functions performed by government authorities and management, aimed at ensuring the achievement of state goals". The actions specified are manifested through managerial influence, which takes the form of regulatory, organizational or controlling decisions and reflects the state of relations' development between the society and the state.

The relevant actions in the field of state and municipal administration are resulted in decision-making, approved by government authorities. Most often they are reflected in the form

of financing the needs of the society. Herewith, one of the key decisions is to determine the amount and structure of costs. An example of the distribution of funding for the countries of the Organization for Economic Cooperation and Development (OECD) is reflected in Figure 1.

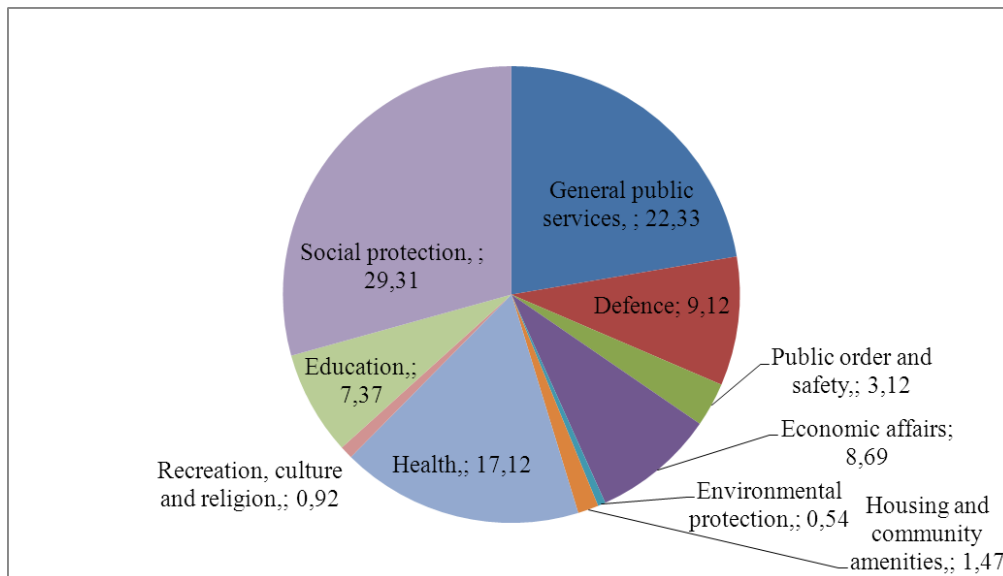


Figure 1 The structure of central governments' expenditure of OECD member countries, % [10, 11]

As it can be seen, the main amount of public funding for these countries is directed to social protection (29,31%), health care (17,12%), security (9,12%), economic support (8,69%) and education (7,37 %). This, in general, is consistent with the concept of a social state and involves active interaction of the governments of OECD member countries and the public, which is manifested in the control and monitoring of government authorities.

Decisions made by the governments of high-income countries have a positive impact on the economic situation in the country. Currently, Ukraine is not referred to financially prosperous countries. In order to analyze the decisions on the distribution of public expenditures, let's compare the structure of expenditures of the central authorities of the OECD member countries and Ukraine (Table 1).

As it can be seen, a greater deviation for Ukraine is characteristic in the sphere of financing the expenditure for public services (-15-16%), public order and security (+14-16%), as well as health care (-9-14 %). If the specified indicators are estimated in dynamics, we can observe the reference of the outlined tendencies. In addition, in the context of the analysis, we note a high level of variability in the share of expenditure items in Ukraine, which contrasts sharply with the low level of dynamics of OECD indicators. This indicates the low stability of Ukraine's state institutions, which further increases the need to find effective tools for monitoring the decision-making of authorities at all levels.

Table 1 Comparison of the structure of central governments' expenditure of Ukraine and OECD member countries, % [10, 11]

	Year	Object of expenditure									
		Expenditures on public services	Defense	Public order and security	Support of economy	Environmental protection	Housing and communal services	Health care	Recreation, culture and religion	Education	The social protection
OECP	2013	23,98	9,55	3,03	9,16	0,60	1,61	15,22	0,82	7,31	28,72
	2014	23,51	9,25	3,04	8,68	0,56	1,62	16,22	0,83	7,47	28,81
	2015	22,83	9,13	3,07	8,64	0,56	1,55	16,86	0,83	7,44	29,09
	2016	22,48	9,02	3,12	8,52	0,57	1,42	17,22	0,91	7,31	29,43
	2017	22,33	9,12	3,12	8,69	0,54	1,47	17,12	0,92	7,37	29,31
Ukraine	2013	9,05	7,29	19,25	20,28	2,26	0,05	6,32	2,51	15,19	17,80
	2014	7,09	10,87	17,73	13,67	1,03	0,04	4,20	1,94	11,40	32,01
	2015	5,84	16,33	17,16	11,66	1,27	0,01	3,60	2,08	9,48	32,57
	2016	5,62	15,08	18,21	7,98	1,21	0,00	3,17	1,26	8,85	38,61
	2017	7,09	16,47	19,46	10,41	1,05	0,00	3,71	1,75	9,11	32,00
The difference between Ukraine and OECD	2013	-14,93	-2,26	16,22	+11,12	1,66	-1,56	-8,90	+1,69	+7,88	-10,92
	2014	-16,42	+1,62	+14,69	+4,99	+0,47	-1,58	-12,02	+1,11	+3,93	+3,20
	2015	-16,99	+7,20	+14,09	+3,02	+0,71	-1,54	-13,26	+1,25	+2,04	+3,48
	2016	-16,86	+6,06	+15,09	-0,54	+0,64	-1,42	-14,05	+0,35	+1,54	+9,18
	2017	-15,24	+7,35	+16,34	+1,72	+0,51	-1,47	-13,41	+0,83	+1,74	+2,69

The characteristics of the government authorities and their differences have a significant impact on the procedure and control mechanism. Thus, the division of public authorities into bodies of state power and local self-government determines the scale of distribution of managerial influence and the nature of the procedures that are applied. The difference between the tasks and objectives, to which the managerial decisions of the authorities are directed, determines the application of different control method sin relation to them.

That is the decision in the context of public-state relations forms a stable definition, which, however, does not have a well-established definition in the scientific literature. In most cases, it is considered as a process of choosing between alternative scenarios, however, the interpretation of the decision as “creative action of a team or an individual, aimed at solving problems, performing functions, achieving certain results or effect” is rather common.

The concepts of “control” and “monitoring” also do not have an established interpretation of their essence. Among the available definitions, here are a few that most fully characterize

them from the standpoint of public administration. Consequently, in the dictionary “Public Administration”, control in the sphere of public administration is interpreted as “an important function of state authority and management, which makes it possible not only to identify, but also to prevent errors and shortcomings in the actions of subjects of public administration, to seek new reserves and opportunities” [9].

The OIECQ interprets “control” definition as “a process that provides appropriate guarantees for the effectiveness and efficiency of activities, reliable reporting and compliance with legal and regulatory standards” [12].

Regarding monitoring, the following definitions should be given:

- it is a multi-purpose information system for continuous monitoring of any process to identify compliance with the desired result or initial proposal [13];
- it is a specially organized and constantly operating system of observation, collection, analysis and dissemination of information [14].

Monitoring is considered as one of the most effective tools for continuous observation over managerial processes in the sphere of public administration. Continuity and regularity of monitoring makes it possible to accumulate large amounts of information on the status of the observation object. This, in turn, contributes to effective monitoring and the development of effective conclusions in order to improve its work. The feature of monitoring is its active component, which is determined by the exact objective and a clear algorithm. This distinguishes monitoring from conventional observation.

Control, in fact, is one of the most important tools for obtaining information about the state of the control object. Due to the control of managerial decisions made by government authorities, it becomes possible to track the real status of program implementation, achieving goals and objectives. Rapid identification of deviations makes it possible to quickly carry out corrective changes to the activities of government authorities and avoid significant deviations.

General features of control and monitoring are reflected in Table 2.

Table 2 Comparative characteristics of the concepts of “control” and “monitoring” of government authorities’ managerial decision-making

	Control	Monitoring
essence	A separate function of public administration, aimed at identifying errors and deviations in government authorities’ decisions and finding ways to avoid them	Multi-purpose information system for continuous monitoring of the process, aimed at collecting, scheduling and evaluating information for its use in order to improve the management of government authorities
object	The process of development and decision-making by the government authorities, the implementation of regulations and program-target acts, plans, programs, etc.	The managerial process of government authorities, covering activities within the framework of state and local policies, the process of development and decision making, implementation of decisions

	Control	Monitoring
subjects	Legislative, executive and judicial authorities, specialized control bodies, the public	Interested parties, specialized authorities at all levels, the public
objectives	Tracking the procedure for managerial decision-making in government authorities. Identification of discrepancies in the planned and actual condition of the subjects of management. Identifying corrective actions in relation to objects that deviate from the planned indicators	Identification of compliance of the studied processes with the desired result or initial proposals; development of reasoned conclusions on how regulations, activities of government authorities, decisions and activities of local governments, etc. are consistent with the strategy and policy of the state

Source: It has been composed by the author based on [5, 13, 15]

Thus, control and monitoring are effective tools of public administration, which make it possible to establish the achievement of planned indicators, identify deviations from planned actions and develop measures to adjust the activities of the management object in case of deviations. In the context of control and monitoring of managerial decision-making by government authorities, these actions are directed not only at the results of activities of management objects, but also at the decision-making process. At the same time, decision-making procedures, the completeness of information for decision-making, the availability of sufficient competence and power are controlled.

From Table 1 it can be seen that the subjects of control are various elements of government, individual institutions and organizations, which act as interested parties, as well as the public.

Such division is proposed by [14], who argue that “the control system should include public control over the state apparatus and local government authorities and control institutionalized by type of state power” [14]. For example, [2] focus their attention on public control. In turn [4] also examines internal control in detail.

Herewith, [2], argue about the ineffectiveness of state control in relation to public administration due to a possible institutional conflict of interest and emphasize the urgency of public control’s development. Concurrently, [4] notes that the use of internal state control makes it possible not only to identify deviations from the planned actions, but also to use the results in subsequent decision-making in order to further improve the activity and increase its effectiveness. In this case, we adhere to the opinion on the nominal equivalence of public and internal control of government authorities, for much as their purpose equally contributes to the development of government bodies and improvement of control mechanisms.

Taking this into consideration, from the point of view of the control subjects, the following types are distinguished (Figure 2).

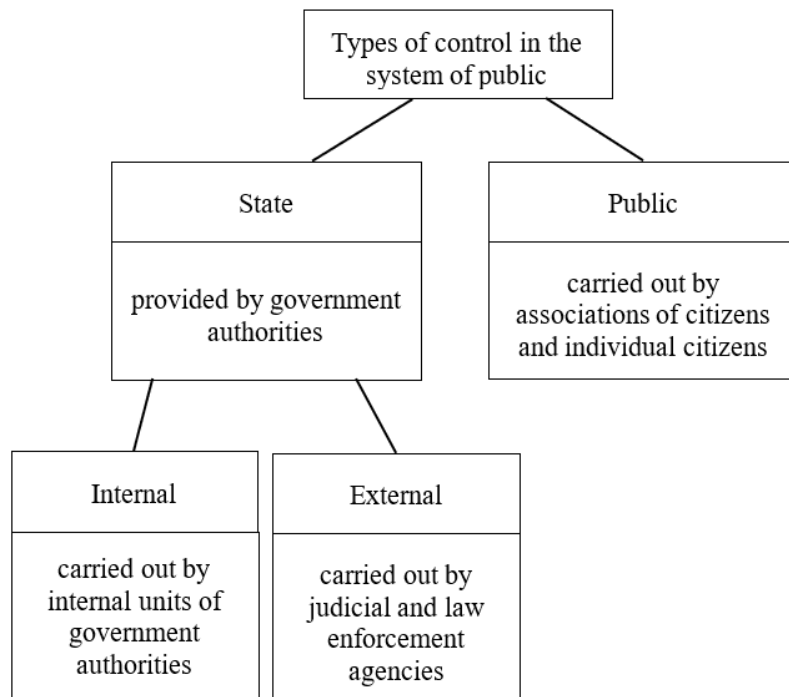


Figure 2 Types of control in public administration

Source: It has been composed by the author based on [2; 13]

However, if internal state control has a high level of regulation and is, in fact, an element of the public administration system, then public control is external in relation to the government authorities and, therefore, it is potentially more independent and diverse.

The internal control system has all the institutional features that determine its parameters, in particular:

- subject of control - internal divisions of the government authority, which are endowed with the appropriate powers;
- object of control - managerial decision-making processes, including preparation and implementation;
- subject matter - managerial decisions regarding the direct activities of government authorities;
- external environment, including the culture of managerial decision-making processes by government authorities;
- risks that could potentially reduce the effectiveness of adopted managerial decisions in government authorities;
- direct control procedure, which is usually prescribed in regulations or instructions;
- monitoring of the internal control system;
- information system.

Public control is generally not clearly regulated, but in most cases it is officially used as a deterrent measure to abuses and violations of existing government authorities or as an element of improving the system. At the same time, it pursues the following goals:

- it focuses on important issues and starts the process of discussing and studying them;
- it eliminates violations and abuse;
- it monitors compliance with human rights;

- it improves the performance quality of civil servants.

In turn [3], details the presented goals and provides a list of public control's tasks of the government authorities. Among the tasks of control, the scientist identifies the following ones:

- control of observance of instructions by government authorities;
- control of legality - compliance with applicable regulations;
- control of expediency of administrative decisions;
- control over observance of prohibitions and restrictions established for state bodies;
- control over the personnel of the government authorities;
- control over the observance of the rights and freedoms of citizens;
- control over the distribution and use of material, financial and other resources, compliance with the economy regime.

Control as a managerial function is a complex category characterized by the presence of specific methods, forms, tools, standards, etc. In addition, it is implemented in a certain sequence, covering the following stages:

- the presence of a goal, standard or pattern with which a managerial decision will be made;
- making a decision and getting a result;
- assessment of the decision-making process and its actual implementation;
- comparison of the results of the actual implementation with the goal, standard or pattern;
- detection of deviations;
- searching of reasons for deviation;
- development of corrective actions' program;
- adjusting the goal, standard or pattern or making changes in the decision-making process and practical activities.

The decision-making control tools, used by government authorities, significantly differ from each other depending on the level, scope, specificity, characterizing the situation, in which the control action is applied. The direct decision-making process is influenced by the following factors of the internal and external environment:

1. factors of the internal environment:

- competence of government authorities' employees;
- rationality of structure and bureaucratic procedures;
- the level of motivation in decision-making;
- technical means;
- information support;

2. factors of the external environment:

- decision-making and implementation environment;
- requests of interested parties;
- normative-legal bases of government authorities' functioning;
- political situation;
- financial and economic situation.

Rational response to the influence of external and internal factors on managerial decision-making by the government authorities involves the selection of control methods and tools that

most fully ensure the achievement of goals. Herewith, in addition to taking into account the subjective component, it is important to clearly understand what is the object and subject of control - the decision-making process itself, the aim achieved as a result of the decision-making, the rationality of alternatives, strategy, etc. In this case, the set of control methods will vary depending on its direction (Table 3).

Table 3 Methods of control of managerial decision-making by the government authorities

Type of control	Methods applied	Features
Control over goals	Assessing the relevance of decisions to programs and strategies; Assessment of the achievement of qualitative and quantitative targets; Assessment of the achievement of financial, social-economic, environmental and other goals	It is widely used without restrictions according to spheres of activity and levels of government
Comparison with the standard	Comparison of the achieved targets with the results of other countries, regions, settlements; Comparison of results with previously obtained experimental results;	It is rarely used due to the difficulty in selecting the appropriate standard, as well as due to the presence of specific conditions that reduce the accuracy of control
Control over the criteria	Checking the results of the activity for compliance with the criteria	It is often used; it is especially popular in case of absence of clear indicators that can be measured; it takes into account qualitative parameters, but requires a clear selection of criteria
Control of absence of violations	It provides the fixation of violations in decision-making	It is aimed at modeling the desired behavior, gives freedom of action, but requires high motivation and qualifications.
Control of compliance with the procedure	It is aimed to verify the implementation of all necessary procedures for decision-making, determined by the regulations or other standards	It is used in cases when the procedure improves the quality of the solution; it is used when it is difficult to set goals and criteria, and also when the price of the error is significant

Source: it has been developed by the author

Managerial decisions in the system of government authorities are characterized by features that distinguish them by levels, tools of influence, goals and objectives. While investigating them, [9] turns to a simplified chain model of the social mechanism of formation and implementation of public administration, which is manifested in the following sequence: “conditions - needs - interests, motives - goals - decisions - actions to be implemented – results” [9].

According to the sequence presented, decision-making follows from the previous actions and conditions, and also assumes existence of the following stages which provide implementation of actions and the analysis of the received results. As a result, the application

of control in relation to them cannot be carried out selectively, without taking into account the previous and subsequent stages.

The stages of development and decision-making by the government authorities are in fact very important. They constitute one strong unit and cannot be considered separately, for much as all subsequent stages depend on the correct diagnostics and the information collected. In addition, each stage of development and decision-making can be investigated in terms of the application of control, in particular:

- problems diagnostics - involves analyzing the situation and identifying deviations or identifying the need for improvement. Diagnostics can be periodic, permanent or one-time. It involves the development of algorithms and procedures depending on the situation. However, it can have different depth (empirical assessment or in-depth research) and the degree of accuracy. Late or inaccurate diagnostics can lead to errors in all subsequent stages. As a result, made and implemented decision may be irrelevant, unnecessary, incorrect, etc.
- collection of information - is an important element for decision-making, as it serves as the basis for the development of alternatives and the choice of direction. Collection of information can be carried out continuously (accounting and monitoring), periodically (reporting) or one-time (special study). It can be time consuming and rarely makes it possible to achieve complete certainty. Therefore, it is important to pre-establish the criteria for collecting information, forms and procedures, as well as determine the cost of obtaining information and the acceptable level of sufficiency.
- financial and economic situation. The information can be presented in the form of accurate data, data with a set of probabilities or unsubstantiated data. Informational confirmation of the problem and the developed alternatives increase the level of reliability of decisions.
- information processing - in modern conditions, the problem in decision-making of ten lies not so much in lack of information as in its excess. In accordance with this, the presence of algorithms, procedures and information processing criteria makes it possible to sort out the filtering of irrelevant data, as well as provide an opportunity for easy generalization.

Conclusions, recommendations, graphical and tabular materials, etc., should be the result of information processing:

- formation of alternatives - involves the development of ways to solve the problem or ensure the development of the managerial object. Herewith, on the basis of the previous two stages, the development of possible options for actions is carried out; they are assessed in terms of possible results and consequences, validity and goals. As a result, the person or decision-making authority will receive data on several possible scenarios with data on expenses, incomes, risks and other conditions that accompany them. In some cases, decision-making by the government authorities may require refinement of alternatives.
- the choice of an alternative - is a direct process of choosing a variant of managerial action. It can be carried out personally by the head, collectively or on a collegiate basis. In this case, all developed options or only part of them; they can be taken into account. This stage is reflected in the form of protocols, orders, directives or other documents that characterize the decision-making process and its result - a specific course of action.
- implementation of the solution - the stage that takes place after choosing an alternative. It involves numerous actions, such as allocating resources, appointing responsible people, enforcing decisions, and so on.

The selection of control methods and specific measures is carried out taking into account features and goals. Herewith, the technologies of internal state and public control differ significantly. Consequently, internal control provisions are mandatory and well regulated. In contrast to them, public control of decision-making by government authorities does not have clear regulatory support, which may limit its potential. In this context, [5] draws attention to the fact that public control “does not bear any significant responsibility on the part of the government authorities, for much as this type of control is advisory”. The only exception may be a situation when, as a result of public control, the facts of violations by the government authorities of the current legislation are revealed. In this case, such information may be transferred to the relevant regulatory authorities [5].

Nevertheless, the set of tools of public control is constantly replenished and improved. Thus, the already mentioned scientist [5] refers the following actions to the tools of public control:

- public participation in the work of advisory bodies at government authorities (public councils, etc.);
- various mechanisms of public participation in the decision-making process;
- analysis of documents of government authorities due to the right to free access to information;
- receiving, upon request, information from authorities on their activities; media control [5].

In article, [16] complements the given list with such forms of public control over government authorities' decisions, as:

- public discussions (public hearings);
- creation of advisory bodies, holding conferences and seminars together with executive bodies;
- conducting public examination and development of draft regulations, assessment of various programs;
- monitoring the implementation of decisions made by legislative bodies and executive authorities;
- appeal to government authorities.

Thus, the public control of managerial decision-making in the conditions of the government authorities has a rather diverse set of tools, capable of solving the tasks assigned to it.

From the perspective of managerial decision-making technology, it is advisable to realize that the various stages of development and decision-making have specific features that require the use of various tools and approaches.

In most cases, the control of government decisions is directed to the last stage - the implementation of decisions. It is understandable, because it provides leading influence, task performance and achievement of goals. In this case, the control is connected with the assessment of the results that occur after the execution of the decision. However, this approach is wrong. Moreover, there is a large number of tools in the arsenal of public control that can provide control of managerial decisions, starting from the stage of diagnosing a problem (Table 4).

Table 4 The use of tools to control the government authorities at different stages of development and managerial decision-making

Stages of development and managerial decision-making by government authorities						
	Identification of problems	Collection of information	Processing of information	Formation of alternatives	Choice of alternatives	Implementation of the solution
Tools	Voters' missions			Viewing of draft decisions and decisions made		
	Local initiative		Attending plenary sessions and meetings of permanent deputy commissions			
	Appeals of citizens			Control over decision-making order		
	Electronic petitions					Requirement of the report of government authorities' management
	Public hearings					
	Advisory bodies					
	Bodies of the population's self-organization					
	Public associations					
	Projects for financing from the budget's participation					
	Referendum					
				The request for public information		
	Peaceful meetings					

Source: It has been composed by the author based on [5, 16, 17]

A list of tools for influencing power in the table is integrated with the sequence of the development and decision-making process. At the same time, each tool is placed in the fields corresponding to those stages of the decision-making process, in which the public can influence the authorities, including the application of control.

For instance, the table reflects five tools that can monitor and control the decision from the first to the last stage; moreover, some of these tools may initiate decision-making. The y include:

- bodies of the population's self-organization;
- public associations;
- projects for financing from the budget's participation;
- referendum;
- peaceful meetings.

Three tools (voters' instructions, local initiative, citizens' appeals) can only affect the stages of diagnosing a problem and collecting information, within which they help identify the problem, and also help collect information.

Most of the tools can be applied within the stages of forming alternatives and direct decision-making, in particular:

- viewing of draft decisions;
- attending plenary sessions and meetings of permanent deputy commissions (it also covers the preliminary stage of information processing);
- control over decision-making order;
- requirement of the report of government authorities' management (it also covers the next stage - the implementation of the solution).

The only direct tool of public control, which is used only at the stage of decision's implementation, or after it - is the requirement of the report of the government authority's leadership. In addition, control over the implementation of government decisions is carried out through tools that cover all stages and the request for public information.

Thus, the selection of control tools should be carried out rationally, taking into account the stage of development and managerial decision-making by the government authorities. At the same time, under the conditions of several tools' simultaneous application, the potential and possibilities of control will increase, and its impact will become more significant.

It is important to have information about the real status of affairs in those areas that are of interest for control in order to ensure full influence on the decision-making process of the government authorities. An effective tool that can provide the necessary information under the condition of rational organization is the monitoring of decisions.

For example, [18] argue that "government authorities implement only certain directions of current monitoring, for example, monitoring of annual budget programs, monitoring of the targeted use of budget funds, etc."

Monitoring of actions and decisions of government authorities by the public sector has much more potential in modern conditions. Such monitoring makes it possible to ensure the following actions:

- to identify and summarize experts' opinions on decisions taken by the government authorities;
- to create and maintain up-to-date databases on the activities of government authorities or individual officials;
- to express public opinion on current issues of the community or the society;
- to express the level of support for various measures initiated by the government authorities;
- to establish the level of awareness of the population on key aspects of government's activities;
- to promote the development of analytical reports and documents aimed at determining the real status of individual communities, territories, regions, industries, sectors of the economy, etc.;
- to increase the efficiency of interaction between different branches of government and the public.

The problem of monitoring and controlling the actions of the government authorities in a democratic society is one of the important tools for protecting their rights by citizens. This issue is widely studied both conceptually and in practical terms; most often it concerns the sphere of state and municipal finances. In countries, characterized by active transformational processes, the issues of controlling the actions of the government authorities are particularly acute and require in-depth studies in order to identify directions for improving monitoring and controlling tools.

Assumptions concerning the impact of government's decisions on the general economic situation in the country and the welfare of citizens are revealed in the studies of numerous scientists. In this context, it is possible to trace the link between the improvement of tools for control and monitoring of government's actions and the level of the country's development.

Thus, the proposals presented in the academic paper on improving the control and audit of managerial decision-making of the government authorities deserve special attention and claim to be implemented after their more detailed methodological justification.

In this regard, some of the proposals specified require further discussion to verify the effectiveness of the proposed activities, detailing them in the form of specific actions, as well as justifying the risks and opportunities that may arise as a result of improving the control system and monitoring decision-making of the government authorities. However, the formulated admonition do not reduce the scientific and practical value of this academic paper and characterize the prospects for further research.

5. CONCLUSION

Within the conditions of institutions' development of a democratic society, interaction between authorities and the public amplifies. Accordingly, the need to ensure effective control over managerial decision-making at all levels of government is becoming increasingly important. The implementation of control and monitoring in this context is an important tool for obtaining information on the status of the managerial object, which ensures the establishment of the fact of achieving the planned indicators or deviations from them.

The system of control over the decision-making of government authorities combines state and public control. The first is carried out by state authorities, the second - by the society. Herewith, state control is more regulated; however, it is characterized by risks of internal institutional conflict. Public control, on the other hand, is often advisory in nature, but also has sufficient potential to influence the system of government authorities.

In the context of the selection of methods and tools for controlling administrative decisions of government authorities, types and methods of control are systematized that make it possible to track achievement of goals, deviations from the ideal, activities according to established criteria, monitoring the absence of violations and compliance with managerial decision-making procedures. The stages' imposition of managerial decision-making and tools for monitoring make it possible to determine which tools at which stage will ensure the impact on the government authorities.

In order to ensure constant information on the status control object, the relevant aspects of monitoring managerial decisions of government authorities have been determined. At the same time, attention is focused on its relevance, and the monitoring directions and goals have been established.

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