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METHODOLOGICAL APPROACHES TO ORGANIZING STATE FINANCIAL CONTROL IN ACADEMIC LYCEUMS

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Abstract
The paper reviews four methodological approaches to organizing state financial control in academic lyceums: the risk-based, result-oriented, systemic-analytical and differentiated approaches. Rather than treating them as competing alternatives, the paper assigns each to the stage of the control cycle where it contributes most — risk assessment and segmentation to planning, systemic analysis to investigation, and result orientation to follow-up evaluation. It concludes that combining the four approaches requires investment in data infrastructure and staff training, and that the resulting methodology should be documented as a single sector-specific guidance document.

Keywords: state financial control, methodological approaches, risk-based approach, result-oriented control, systemic analysis, differentiated control, academic lyceum.

Organizing state financial control in academic lyceums requires choosing among several methodological approaches, each of which emphasises a different aspect of how oversight resources should be allocated and how findings should be interpreted. Reviewing these approaches together, rather than treating them as separate schools of thought, helps clarify which combination is best suited to an institution that is simultaneously a budget organization and an educational

establishment with a distinct social mission. This is particularly relevant in the context of Presidential Resolution PQ-109 of 11 January 2023, which sets the modernisation and methodological standardisation of state financial management as a strategic task without prescribing a single detailed methodology for every type of budget institution.

The first approach is the risk-based approach, which directs control resources toward the areas, expenditure types or lyceums where the likelihood and potential impact of financial deviation are highest. Applied to academic lyceums, this approach implies that control intensity should differ across lyceums of different size and complexity, and across expenditure types with different historical volatility, rather than being applied uniformly. The risk-based approach is most useful at the planning stage of the control cycle, where it determines which lyceums and which expenditure categories receive priority attention in a given period.

The second approach is the result-oriented (performance-based) approach, which evaluates the use of budget funds not only by their legality but by the degree to which they contribute to the institution's substantive objectives. For an academic lyceum, this means assessing spending in relation to educational outcomes — such as olympiad results or university admission rates — rather than treating financial compliance and educational quality as unrelated questions to be assessed by different bodies. This approach is most relevant at the evaluation stage, where it shapes the criteria against which a completed inspection's findings are judged.

The third approach is the systemic-analytical approach, which examines financial processes and control systems as an interconnected whole rather than inspecting individual transactions in isolation. This approach is particularly useful for identifying root causes of recurring deficiencies — for example, whether a

repeated procurement irregularity stems from an isolated error or from a structural weakness in how the lyceum's procurement process is designed. It is most valuable once a deviation has already been identified and the control body needs to decide how deeply to investigate its underlying causes.

The fourth approach is the differentiated (segmented) approach, which explicitly organizes control according to meaningful segments — whether segments of lyceums grouped by size and specialisation, or segments of expenditure grouped by activity type — so that control frequency and depth can be matched to the actual characteristics of each segment rather than applied at a single uniform standard. This approach operationalises the general logic of the risk-based approach into concrete, administratively usable categories.

These four approaches are not mutually exclusive; in practice, an effective methodology for organizing state financial control in academic lyceums combines them across the stages of a single control cycle: risk assessment and segmentation determine where and how often control is applied during planning, the systemic-analytical approach determines how findings are investigated once a deviation is identified during evaluation, and the result-oriented approach determines how the ultimate value of the control exercise is judged during follow-up. Viewed this way, the four approaches are not competing theories but complementary tools, each suited to a different stage of the same underlying process.

A practical challenge in combining these approaches is that they require different types of data and different professional skills: risk-based planning depends on historical financial data, result-oriented evaluation depends on access to pedagogical outcome data, and the systemic-analytical approach depends on process-mapping skills that are not traditionally part of a financial controller's training. Building a control methodology that genuinely combines all four

approaches therefore requires investment in both data infrastructure and staff training, not merely the adoption of a new set of instructions on paper.

It would also be useful for the resulting methodology to be documented as a single, publicly available guidance document specific to academic lyceums, rather than left implicit in the separate instructions of different control bodies. A unified methodological guide would allow lyceum administrators to understand in advance what a control exercise will look for at each stage, and would give newly appointed control staff a single reference point for how the four approaches are meant to work together in this particular sector, rather than requiring them to reconstruct the logic from generic, sector-neutral standards.

In conclusion, organizing control methodology around a deliberate combination of the risk-based, result-oriented, systemic-analytical and differentiated approaches — each assigned to the stage of the control cycle where it adds the most value — offers academic lyceums a more coherent and defensible basis for their state financial control arrangements than reliance on any single approach applied uniformly across the entire control process.

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