

	<p>Science, Education and Innovations in the Context of Modern Problems Issue 8, Vol. 11, 2025</p> <p>RESEARCH ARTICLE </p> <p>The Legal, Administrative, and Financial Responsibility of the Disbursing Officer in the Implementation of the State General Budget: An Analytical Study in Light of Algerian Public Accounting Law No. 23-07</p>
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<p>Keywords</p>	<p>Disbursing officer; General budget; Public accounting; Budget execution; Financial responsibility; Administrative control; Algerian public finance law.</p>
<p>Abstract</p> <p>This study examines the legal, administrative, and financial responsibility of the disbursing officer in the implementation of the state general budget within the framework of Algerian public accounting legislation, with particular reference to Law No. 23-07 on public accounting and financial management. The disbursing officer plays a central role in the execution of public revenue and expenditure, acting as the primary administrative authority responsible for authorisation, verification, liquidation, and issuance of collection and payment orders. The research adopts an analytical and descriptive legal approach to explore the scope of the disbursing officer's powers across the different stages of budget execution, including revenue assessment and expenditure management, as well as the preparation and maintenance of administrative accounts. Special attention is given to the control mechanisms embedded in public financial management, notably the relationship between the disbursing officer, the financial controller, and the public accountant, which is governed by the principle of separation of functions. Furthermore, the study analyses exceptional mechanisms such as the waiver of prior control and the requisition procedure, through which the disbursing officer may override refusals issued by financial controllers or public accountants, thereby raising important questions regarding accountability and legal liability. The research also highlights the limits of the disbursing officer's responsibility—administrative, financial, and criminal—and assesses the extent to which this responsibility contributes to rationalising public expenditure, ensuring budgetary discipline, and safeguarding public funds. The study concludes that while Algerian legislation grants extensive powers to the disbursing officer to ensure the continuity and effectiveness of budget execution, these powers are balanced by a structured system of responsibility and control designed to prevent abuse, promote transparency, and reinforce sound public financial governance.</p>	
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Introduction:

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The Legal, Administrative, and Financial Responsibility of the Disbursing Officer in the Implementation of the State General Budget : An Analytical Study in Light of Algerian Public Accounting Law No. 23-07
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The government's general budget is a financial arrangement that balances the state's expenditure and revenue. as the budget is the legal means used by the government to coordinate expenditure and revenue in order to achieve financial and economic balance that allows for the realisation of the political, social and economic goals of society, with the general budget ensuring the state's general spending plan and means of financing it.

The implementation of the state's general budget is based on two types of agents with separate but complementary roles: those who authorise expenditure on the one hand, and public accountants on the other, each intervening in the implementation process according to their respective areas of expertise. In practice, this implementation takes place in two distinct stages: The first is an administrative stage, which is handled by an administrator called the disbursing officer, and the second is handled by a qualified accountant called the public accountant.

The relationship between the disbursement order and the public accountant is based on the principle of separation of functions and the independence of each party from the other, such that the public accountant executes various disbursement orders that meet the conditions and rules of public accounting.

Through the study of this topic, we aim to shed light on the legislative framework that defines the powers of the disbursement order and the limits of its responsibility, whether administrative, financial or criminal. From a financial and administrative point of view, it is important to highlight the extent to which the payment order contributes to rationalising public expenditure and achieving efficiency in the implementation of the budget. Through this research paper, we also seek to analyse the relationship between the authorising officer and other officials responsible for implementing the budget, such as the public accountant and the budget controller.

Based on the above, we pose the following question: What are the limits of the disbursing officer's responsibility in implementing the general budget in accordance with public accounting rules?

To understand the various aspects of the topic, I decided to divide this study into two sections. The first section deals with the definition and classifications of the disbursement order, while the second section deals with the tasks and responsibilities of the disbursement order in the implementation of the general budget.

Section I: The concept of the disbursing officer and its classifications

The disbursing officer is the key player in the implementation of the budget and financial operations, as he is responsible for the administrative side of revenue and expenditure operations. This role has received special attention in legislative and regulatory texts, given its importance in the management of public funds and the sensitivity of the position it occupies. To clarify its status and function, this section will address the concept of the disbursement order (first requirement) and the types of disbursement orders (second requirement).

First requirement: the concept of the disbursing officer

To shed light on the concept of the disbursing officer, the disbursing officer will be defined (first section), followed by the conditions for acquiring that status (second section).

First section: definition of the disbursing officer

According to Article 4 of Law 23-07 on public accounting and financial management rules, “**a disbursing officer within the meaning of this law is any person who is appointed, elected or entrusted with the execution of budgetary, financial and property operations for the legal persons referred to in Article 1 of this law**”.

The disbursement order issuer is the chief administrative officer of the public body or service, whether a public official, an elected representative or any other person, regardless of the legal status of their position (Djellali, 2016).

In general, the disbursement order is issued by any person who is legally responsible for the management and administration of public affairs, financially and administratively, as its administrative head, such as a minister, governor, municipal council, or head of an administrative institution (Ben Khedda, 2012).

Section II: Conditions for acquiring the status of disbursing officer

Since the status of disbursing officer is attached to the administrative official, there are conditions for the official to acquire that status. These conditions are: appointment, election or assignment; authorisation to carry out financial operations; incompatibility with the position of public accountant; and the requirement for authorising officers to be approved by the public accountant. These conditions are detailed as follows:

First: Appointment of the Disbursing Officer:

The disbursing officer shall be appointed by administrative decision when the conditions required by law are met. The appointment shall be made by the legally competent administrative authority and shall disclose the will of the administration in accordance with the formalities and procedures stipulated by laws and regulations. This decision shall have a legitimate reason that does not contravene the law and public order, and shall be valid. considering that this place is the direct legal effect of the administrative decision. Therefore, the place of the decision to appoint the disbursement officer as a public employee is the establishment of a relationship between the administration and this employee, and the purpose of the decision to appoint the public employee is to achieve the public interest, as a person cannot be employed in a public position unless they meet certain conditions stipulated in Article 75* of Order 06 03 containing the basic law for public service (Mohamed Assal Fenniche, op. cit., p. 19.).

Second: Election of the disbursing officer:

This applies to public bodies and services whose chairmanship and supervision are entrusted to elected persons. An example of this is the president of the municipal people's council, who is considered the spending authority for the municipal budget from the date of the minutes of the inauguration. This status ends with the end of the term of office, resignation, dissolution of the council or relinquishment of the position.

1-Disbursement order by assignment:

This procedure is one of the latest updates to budgetary and accounting reforms with the enactment of Organic Law 18-15 on financial laws and Law No. 23 - 07, which stipulates in Article 5 a new category of disbursement officers, namely regional disbursement officers for the state budget. This category is defined in Article 08 as follows: 'Regional disbursement officers for the state budget are managers of regional authority programmes when they are tasked with implementing all or part of the state programme. (Law No. 23-07, mentioned above.)'

Ministers may assign regional bodies and public institutions under their supervision to implement all or part of the state programme, from a portfolio of programmes consisting of all programmes placed under the authority of the minister or public institution official. The programme managers of these bodies are authorising officers, and appropriations are allocated for their benefit. The relationship between them and the state is defined by contract or agreement. It should be noted that, whether by appointment, election or assignment, the management of the programmes of the regional bodies in charge, in the event of a temporary vacancy in the position of authorising officer, the authorising officer shall be appointed by the supervisory authority, pending the completion of the procedure for appointing an official to this position, in order to ensure the functioning of the public service.

2-Authorisation to carry out financial operations:

The above-mentioned appointment, election or assignment is not sufficient to acquire the status of authorising officer. This official must also be authorised to carry out budgetary, financial and property operations for public legal persons. This means that those who have administrative management authority without financial management authority are not considered authorising officers. In other words, 'not every manager is an authorising officer.' The administrative management of a public institution may be delegated to the administrative official in charge, while financial management may be delegated to another authority or authorities (Al-Hashimi, 2025).

3-The incompatibility between the disbursing officer and the public accountant:

The relationship between the two parties is based on the principle of separation between the conflict of interest and the combination of the two functions. 1 Legislation also prohibits any spouse, parent or child of a first-degree disbursement officer from holding the position of public accountant under their authority, with the exception of accountants and brothers of financial agencies when they are directly involved in the collection of revenues for which they are responsible (Al-Hashimi, 2025).

It is worth noting that the aforementioned prohibition on kinship is considered a budgetary and accounting reform, as the legislator, prior to the issuance of the Public Accounting and Financial Management Law 23 -07, the legislator merely prohibited the possibility of a husband and wife both holding the positions of disbursement officer and public accountant, which was criticised and excluded from the application of the principle of separation between the functions of disbursement officer and public accountant in the section on revenues, as stipulated in Article 34 of Law 23 -07: 'The incompatibility mentioned in Article 33 above cannot be invoked before the public accountants of financial agencies when they collect certain revenues for which they are responsible.'. In accordance with the principle of separation, revenues may only be collected by the public accountant after a collection order has been issued by the authorising officer. However, the legislator has made an exception in this article for revenue agencies in which the agent authorised by the public accountant collects the amounts paid by debtors and then periodically transfers these amounts to the relevant accountant's fund, The accountant then calls on the authorising officer to prepare a voucher for these collected revenues, after verifying their accuracy.

Third: Approval of the disbursement order:

After the disbursing officer is appointed or elected, the order is approved by the public accountant in charge of revenue and expenditure, who orders its execution, considering that the latter is an accountant authorised to definitely record in his accounting books the financial operations ordered from his fund, for which he is accountable to the Accounting Council. A disbursing order, whether primary, secondary or sole, shall be approved by the competent public accountant by submitting the decision appointing him or the decision resulting from the deliberation leading to his election, accompanied by a document bearing a specimen of his signature. As for the assistant or delegated disbursement order, in addition to this, the signatory is required to submit the signature authorisation decision, and as for the agent, his approval is obtained by notifying the decision of his appointment from the disbursement officer who appointed him to both the designated public accountant and the financial controller of the public body.

Second requirement: Types of disbursement officers

Prior to the enactment of Public Accounting and Financial Management Law 23-07, the classification of disbursing officers included three categories: primary or principal, secondary or single. The classification changed with the enactment of the aforementioned law, so that disbursement officers are now either primary disbursement officers, secondary disbursement officers, or regional disbursement officers for the state budget.

Section I: Primary Disbursing Officers

These are individuals who belong either to the state budget, such as ministers and other members of the government whose appropriations are registered in their names, or to the local community budget, such as presidents of municipal councils and governors, or to the public institution budget, such as officials of public administrative or health-related institutions. The category of principal disbursing officers is distinguished from the other categories of secondary and regional disbursing officers by two main features. The first feature is the clear presence of the concept of legal personality subject to public law, whereas the state, regional bodies, municipalities and public institutions acquire legal personality and their budgets are therefore managed and implemented by a chief authorising officer. The second feature is that ministers and presidents of municipal councils, within the regional jurisdiction of their municipalities, perform two functions: the first is political in nature, as they are administrators, and the second is financial in nature, as they are chief spending officers responsible for the liquidation of public expenditure. The other categories of chief spending officers are governed by an administrative legal system, as they acquire this status by virtue of appointment decisions, which are often made jointly by the minister responsible for the sector and the Minister of Finance, and they exercise their powers in a specific region. and enjoy administrative and financial (budgetary and accounting) powers specified in the appointment decision.

Section II: Secondary Disbursing Officers

Article 07 of Law 23-07 on Public Accounting and Financial Management defines this category as follows: "Secondary disbursing officers are persons who receive authorisation for financial appropriations from the chief disbursing officer with regard to:

- the distribution of financial appropriations for the programme and its branches
- financial appropriations for the programme subject to management authorisation

A secondary disbursing officer is any head of a decentralised department, institution or public body whose basic law provides for granting its subordinate units a degree of financial independence, noting that these decentralised departments and units subordinate to institutions and public bodies do not have legal personality.

With regard to decentralised state services, this concerns external services attached to ministries at the state level, as well as diplomatic and consular centres, and their subordinate units, such as faculties in the case of universities.

The secondary disbursement officer in these services and units is responsible for issuing payment orders to creditors within the limits of the appropriations delegated to him by the latter

In addition, in order for payment orders issued by the secondary disbursement order to be payable from the fund of the regional treasurers, for example, they must be within the limits of the appropriations delegated to them (Article 26 of Executive Decree No. 91/313 on accounting procedures to be followed by disbursement officers and public accountants).

Section III: Regional disbursement officers for the state budget

Article - 8 of the law on public accounting and financial management stipulates two essential conditions for acquiring this status: firstly, they must be responsible for managing the programmes of regional bodies (provinces or municipalities). And, secondly, they must be responsible for implementing part or all of the programme. Their jurisdiction is therefore limited, in substantive terms, to the liquidation of expenditure relating to the programmes they are responsible for managing and implementing, and, in regional terms, to the liquidation of expenditure relating to programmes belonging to regional authorities specified in the delegation decision.

This category of disbursing officers replaces the sole disbursing officer as was the case under Public Accounting Law 90. - 21, repealed by Law 23-07, which stipulates in Article 27, as amended by the 1992 Supplementary Finance Law, that the governor is the sole disbursing officer for decentralised equipment expenditures stipulated annually or recorded in his reference number. Non-centralised equipment expenditure refers to programmes consisting of non-centralised sectoral programmes and municipal development plans that are the subject of decisions taken by the governor (Executive Decree No. 92-04 of 11 October 1992, containing the Supplementary Finance Act for 1992, Official Gazette No. 73 of 14 July 1998.).

Section II: Duties and responsibilities of the disbursing officer in the implementation of the general budget

The law has granted broad powers to disbursement officers, enabling them to act on behalf of and for the benefit of the state. In addition to the tasks entrusted to disbursement officers, they have several responsibilities depending on the nature of the tasks entrusted to them and the financial errors and violations for which they are responsible. To cover all aspects, we will first address the tasks of the disbursement officer (first requirement), then we will examine the responsibilities of the disbursement officer (second requirement)

First requirement: the tasks of the disbursement officer in implementing the budget

The disbursement officer is one of the officials responsible for implementing the budget, alongside the public accountant.

The implementation of public finances begins with the administrative stages carried out by the disbursement officer, followed by the accounting stage, which consists of

payment of expenses and collection of revenues, which is carried out by the public accountant. The authorising officer is also

the official responsible for keeping administrative accounts of expenses and revenues.

The authority of the Disbursing Officer to implement the administrative stages of the budget Section I:

The Disbursing Officer is considered the assistant responsible, under Law No. 23-07 on public accounting, for implementing the administrative stages of the budget, as follows:

First - In the area of revenue: The Disbursing Officer implements the following operations in the area of expenditure

1- Verification: This is the procedure by which the public creditor's right is established. This stage allows for the determination of the rights owed to the state by others, in accordance with budget projections. The Disbursing Officer confirms these rights and determines their percentage in accordance with the applicable laws and regulations.

2-Liquidation This allows the correct amount of the debtor's debts to the public creditor to be determined, and the order to collect them.

3-Collection order: After confirmation and settlement, the disbursing officer issues a revenue collection order, and instructs the public accountant to collect them. (Noura, 2022)

Second- in the area of expenditure:

Unlike the previous area, the disbursing officer benefits from discretionary authority in the use of the appropriations placed at his disposal. He can determine the appropriateness within the framework of budget authorisations; He can also divide the appropriation into small expenditures or use it for a significant total expenditure. In terms of budget implementation techniques, it goes through the procedures of commitment, liquidation and expenditure, which are the responsibility of the disbursing officer, followed by the payment stage, which is the responsibility of the public accountant (Maamouri, 2016).

1-Commitment stage: In Law 23-07, the legislator defined commitment in Article 56 as a legal procedure whereby a debt is created or established, resulting in expenditure. In other words, the link to expenditure arises as a result of the executive authority taking a decision, This results in a debt owed by the government, which requires the government to pay this debt. Commitment to public expenditure is monitored by the authorising officer preparing a commitment card and sending it, together with expenditure proof documents, to the financial controller according to a continuous serial number. The latter audits and monitors the legality of public expenditure. When the financial controller approves the commitment document, the commitment phase ends, allowing the disbursing officer to proceed to the second phase, which involves the implementation of settlement procedures after the allocation of financial appropriations to cover the expenditure to be paid (Zouhir, 2014).

2-Liquidation phase: The legislator states in Article 57 of Law 23

- 07 states that 'liquidation consists of verifying the existence of the debt and determining the exact amount of the expense, and includes determining the exact amount of the expense by considering the documents proving the rights acquired by the creditors, the service performance certificate, through which the disbursing officer certifies that the completion, delivery or service complies with the commitment'.

During the settlement phase, the disbursement officer verifies the accuracy of the calculations in the expenditure supporting documents in order to determine the final amount to be paid for the actual supplies or services provided to the international facility. The actual amount payable may be less than the expenditure commitment, but the settlement amount must not exceed the commitment amount, as it cannot be paid due to the lack of financial coverage for the difference (law, 23.07).

The settlement stage ends with the stamping of the service performance certificate on the back of the invoice subject to payment. The payment is certified, stamped and signed by the disbursing officer, specifying the actual amount to be paid in numbers and letters, allowing for the transition to the execution of the disbursement order stage (Zouhair).

3-Disbursement order or issuance of payment orders stage:

The disbursement order or issuance of payment orders is the procedure by which the order to pay public expenditure is given. It is the last procedure in the administrative phase of executing public expenditure. It is called a disbursement order if it is issued by a primary disbursement officer, and a payment order if it is issued by a secondary disbursement officer.

It is issued in the form of a document containing the basic information of the payment transaction, but in some cases, payment is made without prior commitment and without issuing a prior disbursement order or disbursement order.

Section II: Authority of the Disbursement Officer in maintaining administrative accounts

Since the disbursement officer is the only one responsible for implementing budgets and financial operations in their administrative aspect, which includes: commitment to expenditure, liquidation of expenditure, disbursing orders or issuing payment orders, as previously stated, it cannot perform these tasks without maintaining administrative accounts, according to the calendar year and in accordance with the double-entry method for creditor and debtor accounts.

First-with regard to revenues: Administrative accounting for revenues includes confirmed and paid debts, orders issued for the collection of revenues, as well as reductions or cancellations made on the basis of orders, and collections made on the basis of orders.

Second-with regard to expenditures: The disbursing officer keeps accounts of expenditure commitments and disbursement orders.

A1.-With regard to expenditure commitments: The purpose of accounting for payment commitments is to determine at any given moment the amount committed for authorised programmes, or for payment appropriations and the amount of available balances. The accounting of payment obligations held by disbursing officers in the area of operating expenses shows the appropriations opened or delegated by chapter and item, the delegations of appropriations granted to secondary disbursing officers, the payment obligations made, and the available balances. Here, disbursing officers are bound by the limits of open or delegated appropriations, with the exception of estimated appropriations. The accounting of payment obligations held by disbursing officers in the area of equipment and investment expenditure shows the obligations fulfilled from authorised programmes. Authorisation of authorised programmes to secondary disbursing officers within the limits of those authorised programmes.

A2-With regard to disbursing orders: Accounting for disbursing orders and transfers held by the disbursing officer Open and delegated appropriations, delegations of appropriations granted to secondary disbursing officers, amounts of disbursing orders or transfers issued, available appropriations.

Disbursement orders issued by primary disbursement officers shall be allocated within the limits of open credits so that they are payable from the central treasury or primary treasury, and disbursement orders shall be subject to

the budgets attached to the rules governing these budgets. Payment orders issued by secondary disbursement officers shall be allocated within the limits of the appropriations authorised by the chief disbursement officers so that they are payable from the fund of the regionally competent state treasurers.

Second Requirement: Responsibilities of the Disbursement Order in Budget Implementation

The Disbursing Officer is a conscious person with sensitive tasks that entail great responsibility. He is responsible for all explicit violations of the laws and regulations in force, which are proven after investigation and verification by the supervisory bodies. On this basis, he must be prudent, cautious and experienced in financial management. These may be political or penal (Section I), civil or disciplinary (Section II), or disciplinary (Section III).

Section I: Political and Penal Responsibility

The responsibilities of the person in charge of disbursements vary between political and penal, as follows:

First: Political liability

Political liability applies in particular to members of the government (ministers) and elected officials who have spending authority, especially municipal councils. It is based on the idea that the budget is a financial translation of government policy and is also a licence granted by parliament to the government.

Therefore, those responsible for implementing this budget are accountable to the body that approved the financial appropriations and authorised them to use them within the framework of the objectives of that policy. With regard to members of the government, parliament has the constitutional right to hold any minister accountable for any deviations in the use of the appropriations allocated to their ministry. In principle, a minister may also be dismissed by the President of the Republic for financial irregularities that he or she may have committed (Khaled, 2017).

Second: Penal liability:

The liability of those responsible for disbursements when they commit offences in the performance of their duties is punishable by law and is linked to the management of public funds. Penal liability arises when such offences are specified as crimes in the law on combating and preventing corruption (Maamri, 2022).

Section II: Civil and disciplinary liability

The liabilities for which the disbursement officer is held accountable differ between civil and disciplinary liability, as follows:

First: Civil liability

The basis of civil liability is personal fault that may be committed by the disbursement officer when carrying out the operations entrusted to him and the damage that may be caused to the public body concerned as a result. In addition, the basis of civil liability for disbursement officers 1, and in this regard, it should be noted that the personal fault of the two disbursement orders cannot be assumed to amount to an automatic application of their civil liability (similar to the personal financial liability of public accountants, for example) because the nature of their duties and obligations as managers and the discretionary powers required in decision-making do not allow for the establishment of this type of liability based on presumed fault (Mesai, 2003).

Second: Disciplinary liability

Violations committed by the disbursement officer in the implementation of the budget are subject to accountability by the higher-ranking official, who may impose the penalty prescribed by law, such as a warning or reprimand, demotion, or dismissal. However, the obstacle to its application is that financial violations are often committed in

the exercise of administrative powers, making it difficult to prove personal fault on the part of the latter, as they can always invoke the public interest to justify their deviation from financial discipline. Furthermore, the imposition of disciplinary sanctions remains subject to the discretionary power of the civil service authority responsible for expenditure, which may itself be responsible for the violations attributed to the latter (Order 06-03, dated 19 Jumada II 1427, corresponding to 15 July 2006, containing the Basic Law on Public Service, Official Gazette, No. 46).

Section III: Responsibility for failure to comply with budgetary and financial discipline:

This is the responsibility resulting from failure to comply with budgetary provisions and controls, leading to poor implementation performance due to poor results. This responsibility was created by the French legislature through the establishment of the Budgetary and Financial Discipline Court, to deal with violations of budgetary and public accounting rules. In Algeria, the investigation and punishment of such violations fall within the jurisdiction of the Accounting Council. Officials and employees of public bodies who are held responsible for errors and violations of budgetary and financial discipline rules, or for breaching legislative and regulatory provisions, or ignore their obligations in order to gain unjustified financial or material privileges for themselves or others at the expense of the state or a public body, but the effectiveness of the application of this responsibility remains very limited, as evidenced by the increasing deviation of treasury officials and other public officials from budgetary and financial discipline rules (Mesai).

Conclusion:

In conclusion, it is clear that the disbursing officer bears a central responsibility in the implementation of the general budget, as he is primarily responsible for spending public money within the established legal and financial limits. The danger of this responsibility lies in the fact that it extends to administrative, accounting and, in some cases, criminal aspects, in the event of proven negligence or abuse. Therefore, the proper performance of the disbursing officer's duties has a direct impact on the transparency of public finances, the effective implementation of public policies and the assurance of compliance with the rules of governance and oversight. Hence, enhancing the efficiency and training of disbursing officers and providing appropriate oversight mechanisms are among the most important pillars of rationalising public spending and achieving sustainable development

The results of this study were as follows:

- The disbursing officer is the official responsible for implementing the administrative stages of the budget, whether in relation to revenue or expenditure.
- Algeria's adoption of a programme-based management system has led to the emergence of a new category of disbursing officers, namely regional disbursing officers for the state budget, who are the programme managers of regional bodies when they are tasked with implementing all or part of the state programme.
- This is in addition to the two categories that have not been affected by the change, namely the primary authorising officers and the secondary authorising officers
- The legislator has entrusted the disbursing officer with broad tasks and powers in the financial field and, as a result, has made him personally liable in the event of damage to the public treasury

Public revenues are implemented in two stages. The first is an administrative stage, which is the responsibility of the disbursement officer.

It consists of the process of confirmation, then liquidation, then issuance of the revenue order. The accounting stage, which is the responsibility of the public accountant, consists of the collection process.

- Expenditure is also implemented in two stages. The first is an administrative stage, which is the responsibility of the disbursement officer and involves commitment, settlement and issuance of the disbursement order. The accounting stage involves the payment process.

Based on the results obtained, we have recorded the following recommendations:

- Training disbursement officers in finance and accounting, especially those who are elected.

Amending the content of Article 34 of Law 23-07, which referred to the incompatibility mentioned in Article 32, by replacing it with Article 33.

- Strengthening internal control and explaining its systems and methods, as it is one of the mechanisms that has proven effective in protecting funds from embezzlement, waste and misuse in the private sector, in addition to promoting the digitisation of administrations, as this contributes effectively to establishing internal control and facilitating external control.

Ethical Considerations

This study is based exclusively on the analysis of legal texts, official legislative documents, and publicly available academic sources. It does not involve human participants, personal data, or confidential information. Therefore, no ethical approval was required. The author confirms that the research was conducted in accordance with accepted academic and ethical standards, ensuring objectivity, accuracy, and proper citation of all referenced sources.

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Conflict of Interest

The author declares that there is no conflict of interest regarding the publication of this paper.

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