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	<p>RESEARCH ARTICLE </p>
	<h2 style="text-align: center;">Transparency and Accountability in The Management of Public Funds: A Legal Study</h2>
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<p>Keywords</p>	<p>Transparency, accountability, public financial management, legal frameworks, anti-corruption.</p>
<p>Abstract</p>	
<p>This research aims to examine transparency and accountability in public financial management from a legal perspective, with a focus on the legal and institutional frameworks adopted to ensure good governance. The research presents the concept of transparency and accountability and their pivotal role in combating corruption and enhancing financial efficiency, while reviewing legal frameworks at the international and national levels. The research also discusses the challenges related to the implementation of these frameworks, which include legal deficiencies, political interference, and weak resources in oversight bodies. The research relies on practical examples from developed countries such as Sweden and developing countries such as Rwanda to demonstrate successful models and ongoing challenges. The research provides recommendations for improving legislation, strengthening the independence of regulatory institutions, and engaging civil society in monitoring financial performance. The research concludes with a discussion of lessons learned and prospects for future study to deepen understanding in this vital field.</p>	
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1. Introduction

Transparency and accountability are key pillars of public financial management, as they constitute the cornerstone of ensuring integrity and efficiency in the management of public resources, which contributes to achieving sustainable development and enhancing community confidence in government institutions. Transparency means making financial management information clear and understandable to all, enabling public oversight and legal accountability. Accountability is the framework that obliges officials to justify their actions and decisions related to public finances to the competent authorities and society. Balancing these two the two concepts are a strategic objective that links legal objectives with the requirements of good governance, ensuring the rule of law and the protection of public funds (Dabbagh & Khalil., 2016). Despite the importance of transparency and accountability, their application in public financial management faces complex challenges that require in-depth legal study. The problem of this research is to determine the efficiency of current legal frameworks to achieve these principles, and to identify the obstacles that prevent their effective implementation, whether those obstacles are legal, institutional or cultural. The research also addresses questions about the suitability of these frameworks to meet international standards, and their role in promoting integrity and good governance. This research aims to analyze the legal frameworks concerned with transparency and accountability in public financial management, and to review the challenges facing their application in actual practice. It also seeks to provide applicable legal recommendations to improve the relevant legal and institutional systems, thus contributing to enhancing the efficiency of public resource management and development. The research acquires academic importance represented in bridging a knowledge gap in legal studies related to public finance and provides applied value that supports decision-makers with legal proposals that

contribute to improving financial governance (Feki & Tariq., 2021). The research is based on an analytical and descriptive methodology that focuses on reviewing and analyzing legal texts related to the principles of transparency and accountability. It also adopts a comparative approach when analyzing different legal frameworks between countries, with the aim of deriving best practices. In addition, the research is based on practical case studies to highlight real-world challenges and assess the effectiveness of laws in application. This research seeks to provide a comprehensive legal study that contributes to the development of an integrated legal system that supports transparency and accountability in public financial management at the national level. and international.

2. Theoretical Framework:

Transparency is a central concept in public law, which means the ability to access information related to financial and administrative procedures and decisions taken by government agencies, clearly and publicly available. In the context of public financial management, transparency is embodied in the publication of financial reports, budgets, and government expenditure details in ways that are easily understood and analyzed by citizens and regulatory institutions. Transparency seeks to enhance trust between government and society by providing a participatory environment that makes information available enough to analyze them and hold their administrators accountable. It is a fundamental right of citizens, as well as a means to promote integrity and reduce corruption (PEFA & Secretariat., 2016). Accountability is the framework that makes government officials obliged to clarify their financial and administrative decisions and procedures, and to take legal or political responsibility for any negligence or corruption. In the context of governance, accountability acts as an oversight mechanism that ensures that public policies are implemented in line with the law, standards of integrity and efficiency. Accountability includes two main levels: the first, internal, represented by internal oversight by the government agencies themselves; and the second, external, represented by the role of parliament, institutions. Oversight and the public in evaluating government performance and holding officials accountable. The relationship between transparency and accountability is complementary, as transparency is the foundation of accountability. Without transparency, oversight institutions or citizens cannot access the information needed to assess government performance and take appropriate legal or policy action. In turn, accountability ensures that transparency is translated into concrete actions that maintain integrity and promote good governance. When information is clearly available and effective accountability mechanisms are in place, it is possible to fight corruption, improve the management of public resources, and enhance community confidence. in the government (Lindquis & Folscher., 2020). The international legal framework is one of the main pillars to enhance transparency and accountability in the management of public finances, as it includes a set of international conventions and standards that set the rules and principles that countries must adhere to to ensure integrity and efficiency in the management of public funds.

3. International conventions on transparency and accountability:

The United Nations Convention against Corruption (UNCAC) is one of the most important international agreements that lay the foundations for transparency and accountability in public finances. This agreement aims to strengthen international cooperation to combat corruption that threatens the integrity of financial management. Its provisions include financial disclosure requirements, enhancing transparency in financial operations, and establishing effective mechanisms to hold those responsible for public funds accountable. The agreement also focuses on improving public access to information, ensuring the independence of regulatory institutions, and enhancing cooperation between states. To exchange information and investigate financial crimes (Johnson., 2020). It also includes other international treaties and conventions, such as the OECD Financial Transparency Standards, which aim to improve the visibility of government financial operations and enhance accountability to regulatory institutions and the international community.

4. Principles issued by international organizations:

International organizations such as the International Monetary Fund (IMF) and the World Bank provide a set of principles and guidelines to promote transparency and accountability in public financial management. For example, the IMF has issued the Fiscal Transparency Code, a framework for identifying best practices in the disclosure of public financial information, including budgets, financial reporting, and spending plans. This blog emphasizes the importance of clarity in the design of fiscal policies, Publication Data in a timely manner, ensuring that it is understandable and analyzable by the public and regulatory institutions (Supreme & Planning., 2017). For its part, the World Bank stresses the importance of transparency and accountability as a prerequisite for access to financial support and development assistance. The Bank relies on clear criteria that require beneficiary countries to disclose financial statements and commit to implementing control systems that ensure accountability. The Bank also supports technical initiatives aimed at improving financial disclosure systems, such as developing digital accounting systems and strengthening partnership with civil society (Alaoui & Abdullah., 2022). The international legal framework reflects a collective commitment from countries and global institutions to ensure sustainable financial governance. Through these agreements and principles, the ability of states to adopt transparent and accountable systems that contribute to reducing corruption and enhancing citizens' confidence and institutions in public financial management is strengthened.

5. National Legal Framework for Transparency and Accountability in Public Finances:

The national legal framework is key to ensuring that the principles of transparency and accountability are applied in the management of public finances at the local level. This framework includes a set of local laws and legislations that regulate how the state's financial resources are managed and define mechanisms for disclosure and accountability for their use, in addition to the role of national institutions in implementing these laws.

6. Review local laws that support transparency and accountability:

In many countries, national laws set clear requirements to enhance transparency in public finances. For example, budget laws stipulate that annual budgets should be published in detail and clearly for citizens and regulatory institutions to view. Financial disclosure laws also include requirements for periodic financial reporting that illustrate the government's performance in managing public funds. Besides, there are laws related to the regulation of public procurement to ensure transparency in contracting processes and reduce corruption (Sharaf & Ahmed., 2020). Some countries also adopt freedom of information laws that give citizens access to financial data and information related to public spending. These laws strengthen the capacity of civil society to monitor government performance and participate in the accountability process.

7. Analysis of the role of national institutions such as parliaments and financial audit institutions:

National institutions play a pivotal role in ensuring the implementation of laws related to transparency and accountability. Parliament is one of the most important of these institutions, as it plays the role of overseeing government spending by reviewing and approving annual budgets, and discussing financial reports submitted by the government. Parliament can also hold government officials accountable for any abuses or mismanagement of public funds through questioning sessions or special commissions of inquiry. Along with Parliament, financial oversight bodies play a key role in ensuring accountability. These include bodies such as the Court of Audit or the Supreme Audit Boards, which audit government accounts and verify compliance with financial laws. These institutions often have extensive investigative powers, including examining financial documents, visiting field sites, and submitting periodic reports to parliament or the public. It also exposes any financial irregularities or corruption and recommends legal action against those responsible (Swenson & Allen., 2018). The national legal framework enhances transparency and accountability through the integration of laws with the role of regulatory institutions. However, the success of this framework depends largely on the efficiency and clarity of laws, the independence of regulatory institutions, and the level of political commitment to applying the principles of transparency and accountability.

8. Challenges in implementing transparency and accountability:

Legal challenges are one of the most prominent obstacles to the application of transparency and accountability in public financial management, as these challenges affect the effectiveness of legal frameworks and their ability to achieve their objectives.

9. Ambiguity or inconsistency of legal texts:

The ambiguity of legal texts is one of the main obstacles to transparency and accountability. Often, laws related to financial disclosure or oversight of public spending are unclear or vaguely worded, leaving room for different interpretations or practices that may not be in line with integrity objectives. This ambiguity makes it difficult to define responsibilities precisely, both within government institutions and among regulators. For example, laws may not clearly define the nature of the financial statements that they must be disclosed, or timelines for the publication of this data, which opens the door to slowing down or deliberately concealing information Al-(Khateeb & Abdullah., 2022). In addition to ambiguity, there can be a conflict between different laws that regulate transparency and accountability. For example, personal information protection laws may conflict with financial disclosure laws, resulting in the absence of a unified and comprehensive legal framework that promotes transparency without compromising other rights.

10. Weak penalties for violations:

Weak penalties for financial wrongdoing are another legal challenge that hinders accountability. In some legal systems, penalties for non-compliance with transparency requirements or engaging in financial corruption are not deterrent. Penalties may be limited to minor fines or weak administrative procedures, rather than criminal prosecutions or heavy fines that ensure deterrence. This shortcoming in the penal system gives some government officials the audacity to ignore or circumvent laws, without fear of being held responsible. In addition, judicial or supervisory bodies may face difficulties in law enforcement, due to lack of resources or political interference, leading to more lax application of sanctions. This reality weakens the seriousness of laws and contributes to the spread of a culture of impunity, which negatively affects public trust in government institutions. (Fjeldstad & Moore., 2020). To overcome these challenges, laws must be clear and precise, while ensuring their alignment with other relevant laws. The sanctions regime should be strengthened to be deterrent and effective, as well as strengthen the independence of law enforcement agencies to ensure integrity and transparency.

11. Institutional challenges in implementing transparency and accountability:

Institutions responsible for financial and administrative oversight face significant institutional challenges that hinder their ability to effectively perform their role in promoting transparency and accountability. These challenges relate mainly to lack of resources and lack of independence, as well as political interference that affects their decisions and performance.

12. Lack of resources or independence in oversight bodies:

Many audit bodies, such as the State Audit Bureau or audit bodies, suffer from a lack of financial and human resources necessary to perform their tasks efficiently. This deficiency reduces their ability to conduct thorough investigations or follow up on all financial and administrative irregularities. For example, these devices may not be able to keep pace with technological development or use advanced audit systems, limiting their ability to detect abuses or improve transparency (Al-Hmoud & Khaled., 2018). In addition, the lack of independence can be a major impediment to the work of these institutions. In some systems, oversight bodies are under the control of the executive branch or depend on it for funding

and appointments. This undermines their independence and ability to conduct impartial investigations. For example, regulators may be reluctant to open sensitive files or crack down on influential officials for fear of reprisals or affecting their careers.

13. Political Intervention:

Political interference is another fundamental challenge that weakens the role of oversight institutions in achieving transparency and accountability. This interference occurs when executive or political authorities use their influence to influence the work of SAIs, whether by directing their decisions or obstructing their investigations. In some cases, SAIs' leaders are appointed based on political loyalty rather than professionalism, making them vulnerable to political pressure. Political interference may also manifest itself in attempts to prevent the publication of audit reports or modify their results to conceal abuses. For example, in some countries, oversight reports revealing misuse of public funds are withheld, impeding the ability of civil society or parliament to hold officials accountable (Hilali & Mary., 2021). These institutional challenges highlight the importance of strengthening oversight bodies by ensuring their independence from the executive branch and providing them with adequate resources. Legal safeguards should also be put in place to prevent political interference and ensure that these agencies exercise their functions freely and impartially, thus enhancing their role in achieving good governance.

14. Cultural and social challenges in the application of transparency and accountability:

In addition to legal and institutional challenges, cultural and social challenges represent a significant obstacle to the application of the principles of transparency and accountability in the management of public finances. These challenges relate to the public's lack of awareness of the importance of transparency and accountability, as well as the spread of a culture of corruption in some societies, which hinders efforts to promote good governance.

15. Poor public awareness:

Public awareness is one of the main drivers of the application of transparency and accountability. When citizens have a limited understanding of the importance of obtaining financial information and holding officials accountable, it reduces public pressure on governments to improve their performance. In some societies, the public may miss the role they can play in the oversight of public funds, either because of a lack of knowledge or because they believe that participation in these issues will not lead to real change. Besides, there may be a communication gap between government and the public, as governments lack awareness-raising initiatives that demonstrate the importance of transparency and accountability tools. The absence of independent media or effective civil society organizations contributes to the persistence of this lack of awareness (Fisherman & Nizar ., 2022).

16. Prevalence of corruption:

The prevalence of corruption poses a significant cultural and social challenge, leading to the normalization of opaque practices in public and private institutions. In societies where corruption is rife, it becomes difficult to foster a culture of transparency and accountability, with many individuals viewing corruption as a natural means of achieving personal interests or gaining rights. This erodes public trust in government institutions and reduces their willingness to participate in transparency efforts (Nordic Institute of Governance., 2021). In addition, widespread corruption may discourage individuals and organizations from whistleblowing for fear of retaliation or the futility of reporting. This reality fosters an environment of impunity, where financial and administrative irregularities become more common and less likely to be detected or held accountable.

17. Facing these challenges:

Meeting cultural and social challenges requires multi-level efforts. It is necessary to enhance public awareness through awareness campaigns that highlight citizens' rights to information and government accountability. The media must also have a role in exposing corrupt practices and promoting a culture of transparency (Arab Fund for Economic and Social Development., 2015). As for combating the spread of corruption, comprehensive strategies must be adopted that include the application of strict laws, strengthening integrity in institutions, and protecting whistleblowers. Building a social culture that rejects corruption and aspires to transparency and accountability requires time and cooperation between government, civil society, and the media.

18. Practical examples: Review of case studies from different countries

Providing practical examples from the experiences of different countries is an effective tool to understand the challenges and successes associated with the implementation of transparency and accountability in public financial management. By reviewing these cases, it is possible to highlight the factors affecting the application of the principles of good governance, whether legal, institutional, cultural, or social.

19. Success Status: Scandinavia

Scandinavian countries, such as Sweden, Norway and Denmark, are a leading model in implementing transparency and accountability. These countries rely on a strong legal framework that includes freedom of information laws, which give citizens access to government documents including financial reports and budgets. In addition, regulatory institutions in these countries enjoy complete independence, ensuring impartiality in monitoring government performance. Culturally, community participation plays a big role, as citizens are aware of the importance of transparency and actively participate in the oversight of public funds. This integrated approach has contributed to reducing levels of corruption and increasing public trust in government institutions (Egyptian Ministry of Finance., 2021).

20. A Case of Challenge: Countries in South Asia

On the other hand, some countries in South Asia, such as India and Pakistan, show significant challenges in implementing transparency and accountability despite the existence of legal frameworks that encourage this. For example, India's "right to information" law is progressive, but it faces difficulties in implementation due to lack of resources and political interference. Administrative corruption and a societal culture that accepts certain illegal practices also hinder full transparency. In Pakistan, regulatory institutions such as the Court of Audit operate under political pressures that affect their ability to perform their role effectively. In addition, the public faces difficulty in obtaining information due to complex bureaucracy and lack of political will to operationalize the principles of transparency.

21. A Transition: Countries in the Middle East and North Africa

Some MENA countries are examples of transitions seeking transparency and accountability. For example, in Tunisia after 2011, legal reforms were introduced to enhance transparency, such as financial disclosure laws and strengthening the role of oversight bodies. However, challenges remain related to the implementation of these laws, such as a lack of resources and capacity in regulatory institutions, and resistance from some political elites (Egyptian Ministry of Finance., 2021).

22. Lessons learned:

By reviewing these cases, it is clear that the success of the application of transparency and accountability depends on a combination of factors, such as the strength of legal frameworks, the independence of regulatory institutions, and the level of societal awareness. These practical examples provide valuable insights that help understand obstacles and opportunities and provide informed recommendations for improving financial governance across the globe.

23. Good practices and international comparisons

Reviewing the experiences of developed countries in managing public finances is an important tool for understanding how to achieve transparency and accountability effectively. Sweden and New Zealand have been successful models, where strong legal frameworks and effective institutions have built transparent and fair financial systems that enhance citizens' trust in governments. Sweden is one of the most transparent countries in the world, due to its robust legal frameworks and effective institutional practices. One of the main thrusts of Sweden's success is the Freedom of the Press Act of 1766, the world's first law requiring the government to make public information available to citizens. In addition, Swedish laws oblige the government to publish all financial budgets periodically, including financial performance reports (Egyptian Ministry of Finance., 2021). Swedish institutions such as *the National Audit Bureau* are highly independent and play a crucial role in government auditing. The Swedish Parliament also exercises an effective oversight role by holding the government accountable and reviewing financial performance reports. This institutional transparency contributes to enhanced accountability, as citizens and civil associations have the opportunity to monitor how public funds are used. New Zealand is a global leader in the application of transparency and accountability in public financial management. *The Financial Management Act 1989* is one of the most significant achievements that laid the foundations for financial governance in New Zealand. This law obliges the government to prepare and publish clear and comprehensive financial reports, with long-term financial projections, enabling the public and investors to understand the financial situation of the country (Fjeldstad & Moore., 2020). In addition, New Zealand's public procurement system is transparent, with all tenders managed through online platforms that make information open to the public. The Government Audit and Audit Authority is one of the most independent and effective financial oversight institutions.

24. Common factors for the success of Sweden and New Zealand:

1. Clear and comprehensive legal frameworks: include laws that guarantee financial disclosure and free access to information.
2. Independent oversight institutions: operating without political interference, with the necessary resources to perform their tasks.
3. Cultural and societal commitment: Citizens are aware of the importance of transparency and accountability and participate in monitoring government performance.
4. Use of technology: to facilitate access to information and enhance transparency in financial operations.

The experiences of Sweden and New Zealand show the importance of strong legal frameworks and independent institutions in achieving transparency and accountability. Other countries can benefit from these practices by adopting similar laws, strengthening oversight institutions, and enhancing civil society participation. Political will is also important in implementing these frameworks to ensure good governance in public financial management.

25. Model of developing countries:

Rwanda's experience in implementing transparency and accountability in public financial management is an inspiring example for developing countries, as it has transformed itself despite the enormous challenges it faced after the 1994 genocide. Rwanda has focused on reforming financial governance as part of its development strategy, establishing legal frameworks that require the government to publish annual budgets and spending reports in a transparent manner with a focus on clear targets and effective resource allocation. It has also established mechanisms for reporting corruption, such as the hotline for reporting financial abuses, which contributed to enhancing public confidence. At the institutional level, Rwanda strengthened the independence of the General Audit Office, which became responsible for monitoring the use of public funds, as well as encouraging community oversight by involving civil society organizations in the follow-up of government projects. Rwanda has embraced technology as a key means of transparency, through electronic budget management and public procurement systems, which has helped reduce opportunities for corruption and boost efficiency. Despite these achievements, Rwanda faced multiple challenges including weak infrastructure and lack of institutional capacity, (Fjeldstad & Moore., 2020) as well as resistance to change from some beneficiaries of the old regime. However,

it was able to overcome these obstacles thanks to strong political will and the leadership's commitment to reform. Today, Rwanda is one of the fastest growing economies in Africa, with significantly lower corruption rates and rising citizen confidence in government. This experience highlights the importance of political will, the role of technology and societal oversight as factors Essential to the success of transparency and accountability reforms, making them a model that can be emulated by other developing countries taking into account their specificities and local circumstances.

26. Comparison of models:

Analyzing the similarities and differences between transparency and accountability models in developed and developing countries, such as Sweden and Rwanda, provides important insights into understanding how these principles are applied in different contexts. While both models aim to enhance transparency and accountability in public financial management, there are fundamental differences in how these principles are applied. Developed countries such as Sweden have stable legal structures and independent oversight institutions that operate in an environment governed by strict laws that ensure transparency at all levels of financial management. In contrast, developing countries such as Rwanda face greater challenges related to infrastructure and limited resources, as well as issues of resistance to change from some of the parties benefiting from the old regimes. Despite these challenges, Rwanda has successfully adopted effective legal and institutional reforms, such as the activation of electronic budget control systems, which have helped reduce corruption and enhance government efficiency. Despite these differences, the two models share the importance of political will and structural reforms to ensure successful transparency and accountability. Lessons learned from this comparison include the need to build strong and independent oversight institutions, the importance of improving public awareness, and the application of technology as an essential tool to improve transparency in government operations.

27. Legal recommendations

Improving legal frameworks is one of the key elements to achieve transparency and accountability in public financial management. This can be achieved by proposing amendments to existing laws or enacting new laws that ensure enhanced financial control and establish transparency at all levels of government. The first legal amendments could relate to clarifying and regulating the procedures for disclosure of financial statements, so that the laws are clearer and impose severe penalties for violations related to concealing or manipulating financial statements. New laws could also be proposed that would bind the government to publish detailed periodic financial reports, including the allocation and use of resources, with transparent mechanisms that allow citizens and oversight bodies to easily access this information. In addition, these legal frameworks must be aligned with international standards to ensure their alignment with global best practices in transparency and accountability. Among the most prominent of these standards are international conventions such as the United Nations Convention against Corruption, which call on member states to enhance transparency in financial practices and activate independent oversight. Adopting principles emanating from international organizations such as the IMF and the World Bank can provide a frame of reference that enhances the credibility of the national legal system. Harmonization of laws with these international standards, it ensures that the country's legislation is in line with international standards, which enhances the country's ability to attract international investments and enhances citizens' confidence in government institutions.

28. Strengthening the role of institutions:

Strengthening the role of regulatory institutions is a critical factor in achieving transparency and accountability in public financial management. By granting greater autonomy to these institutions, it can be ensured that they can perform their functions efficiently and impartially without being influenced by political pressures or vested interests. The independence of regulatory institutions such as the State Audit Bureau or independent anti-corruption bodies helps to ensure that the audit and financial audit process is conducted transparently and impartially, enhancing the ability of these institutions to detect financial irregularities and provide accurate reporting. The Strengthening the independence of these institutions from executive or legislative bodies is an essential step to improving confidence in the financial system as a whole. In addition to independence, transparency in the work of the regulatory institutions themselves must be improved. This can be achieved by implementing mechanisms that allow the public and other regulators to access performance reports and audit results periodically and transparently. These institutions should also be given the ability to interact with civil society and the media, thereby increasing social pressure to achieve the best results in financial governance. Transparency in the work of these institutions means publishing data related to financial performance and clarifying the foundations and standards that it relies on to evaluate government performance, which enhances accountability and reduces opportunities for corruption and manipulation of public resources.

29. General recommendations:

General recommendations aimed at improving transparency and accountability in public financial management include implementing training programs for government officials and engaging the public and civil society organizations. Training programs for government officials are a crucial step to ensure they fully understand legal and administrative concepts related to transparency and accountability. These programs should include developing the skills of officials in areas such as public budgeting, financial control, and auditing, as well as teaching them how to use technology to track public spending. Training officials helps To enhance efficiency and professionalism in dealing with financial issues, which contributes to reducing corruption and achieving justice in the distribution of public resources. Public and CSO involvement is essential to ensure that financial decision-making is conducted transparently and with community interaction. Citizens and CSOs can be encouraged to participate in financial audits by involving them in public debates on budgets and financial reporting,

and by activating mechanisms for reporting corruption and financial irregularities. The participation of civil society and the public in the oversight process enhances accountability and increases pressure on the government to ensure that public funds are used in accordance with stated objectives. Engaging them Parties can contribute to improving trust between government and people and enhance the effectiveness of fiscal reforms in achieving sustainable development.

30. Conclusion

In concluding this research, the main findings of transparency and accountability in public financial management can be summarized through a review of existing legal frameworks. The strengths of these frameworks are their ability to establish basic principles of transparency and accountability, but in some cases, they suffer from vague and conflicting legal texts, making it difficult to apply these principles effectively. Moreover, some legal systems lack appropriate penalties for violations, reducing their effectiveness in the face of corruption and mismanagement. On the other hand, factors impeding the implementation of transparency and accountability point to challenges associated with limited resources, weak independence in regulatory institutions, and political pressures that affect the effectiveness of law enforcement. Regarding the problematic research, it appears that improving legal and institutional frameworks requires amending current legislation to clarify procedures and strengthen independent oversight, in addition to activating transparency mechanisms in government institutions. It also requires encouraging the continuing education and training of government officials in the areas of financial governance. Citizens and civil society organizations must be involved in monitoring and reporting, enhancing accountability and improving trust between the government and the people. As for future research prospects, deeper studies can be conducted on countries in transition or facing particular challenges in implementing transparency and accountability. Specific sectors such as health and education or public expenditure programs that need to be assessed in depth to analyze the effectiveness of transparency in these areas can be employed. These future studies may provide more nuanced insights into how to improve legal and institutional practices in different global contexts.

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