



Contribution of the dashboard in activating the management control system in the territorial collectivity case study Mascara Municipality

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Abstract ;

This study aims to contribute to the dashboard in activating the management control system in the local communities, a case study Mascara Municipality, by examining the extent to which the dashboard is used by the treasurer of the municipality.

The importance of the dashboard and revealing the extent of its contribution to improving the management control system in the local communities, as well as clarifying its importance in relying on it in management to control development programs and their effectiveness, as well as identifying financial and accounting gaps and avoiding them, and the main goal is to preserve public money Through the field study, we concluded that there is no awareness among the municipal treasurer of the importance of the dashboard, and this is what makes us believe in the possibility of creating and developing such a facilitation tool. A suggested dashboard model was designed that could be adopted and applied by the municipal treasurer.

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1. Introduction

The management control system, which has become one of the effective management tools in institutions currently, although it is not mandatory by law, allows the manager to know the status of the institution accurately. Given the broad powers and tasks assigned to the municipality, it needs to perform its role to the fullest extent financial and material resources that allow for tight management and organization. Among the main reasons for the failure of local communities to perform their functions and not to assume the powers granted to them as they should, is the poor financial situation that many of them suffer from, especially rural municipalities, which is mainly due to the inability of municipalities to mobilize their local resources. Perhaps the weakness of municipal resource mobilization is mainly due to the marginal role granted to local councils in influencing tax resources, with the weakness recorded in the proceeds of property resources, in addition to the dominance of aid and contributions granted over the revenues of most municipalities. From this standpoint, the features of the problem are evident in the following:

1.1 Study Problem:

The subject of the study revolves around a fundamental problem that can be formulated as follows:

How does the dashboard contribute to activating the management control system in the municipality of Mascara?

To answer this problem and analyze it further, we can ask the following questions:

- What is meant by local groups and dashboard ?
- Can dashboards be considered an effective management monitoring tool in local groups ?

How do dashboards fit into management and monitoring within local groups?

The management controller works to establish a set of tools according to priority and according to the needs of the institution, which are considered basic tools for controlling management and helping to make decisions. Among the most important of these tools are dashboards, which are one of the basic tools for monitoring management, as they help to provide the most important information related to the various activities of the institution. They also include providing feedback information on achieving the goals to be interpreted and corrected. Thus, they are considered one of the most important tools to help make decisions.

1.2- Hypotheses Study : To answer these questions, we present the following main hypothesis:

- The importance of the dashboard as a management monitoring tool within local communities in general and the municipality's public treasurer in particular.
- The dashboard is a tool for monitoring the management of local communities, which helps in revealing the differences that occur
- The dashboard is a tool for measuring, controlling, planning, directing, predicting and outlining future goals

1.3- Objectives Study : Through this study, we seek to achieve a set of objectives that we list below:

- The scientific desire to know the application of management monitoring tools (the dashboard) in local communities
- Contributing through the field study to presenting a set of suggestions that contribute to the implementation and application of management monitoring tools (the dashboard) in local communities
- Learning about the dashboard and the goals it achieves in local communities
- Working to highlight the importance of the dashboard as an effective tool for monitoring the management of the local communities' budget
- Highlighting the most important problems The obstacles that may hinder the mechanisms for implementing the dashboard in local groups.

1.4- Methodology Study :

To achieve the objectives of the study and answer the questions raised, we will rely in this research on the descriptive analytical method, as this method suits the nature and objectives of the research. This was done by describing the phenomenon that is the subject of the research, analyzing its data, studying the relationships between its components, and giving a clear picture using an analytical presentation of various tables and figures based on the information obtained that helps us in providing an analysis and interpretation of the results, with regard to the tools and means adopted in The study aims to analyze partial problems and test the study hypotheses.

- As for the tools used in the research, the study relied on many books and references in Arabic and foreign languages on the subject, in addition to statistics on the field aspect of local groups in the state of Mascara.

2. The theoretical framework of the dashboard:

2.1-The concept of the dashboard:

Dashboard is : « a set of indicators collected in a system subject to the follow-up of a work team or official to help make decisions, coordinate and monitor the operations of the relevant department. It is also considered a communication tool that allows management supervisors to draw the attention of the official to the main points in his management for the purpose of improving them (Zainab Bougazi, Ragad Salima, 2021, page 5)

« It is a permanent diagnosis in the institution based on a regular and periodic information related to management appears through ratios in numerical tables, curves or graphs. The dashboard in management is expressive through which the manager can present a sequence of events. It re-examines and confronts trends and corrects decisions (Nasser Dadi Adoun, page 135) .

2.2- Dashboard characteristics :

The dashboard is characterized by a number of characteristics, including:

- Information consistency: where information from documents used in the institution's operations at various levels is clear with the speed of transfer of this information
- Appropriate indicators: where indicators are chosen according to the nature of the activity and measure the level of performance in each responsibility center, these indicators relate either to the activity of a previous period, or to predicting the level of activity or a specific goal, appearing in the form of ratios, tables, geometric shapes or....
- Communication and negotiation tool: The dashboard is considered an effective communication and negotiation tool between the various interests and centers in the institution by presenting reports and indicators and knowing the various levels of performance or through periodic dialogue and discussion about the leadership review.
- Dashboard hierarchy: Each level or center is assigned a responsibility for a command unit appropriate to its nature, to produce from these centers a comprehensive dashboard for the institution at the senior management level.
- Predictive tool: It appears after identifying deviations at each level, knowing their causes, and taking corrective measures, as this process diagnoses the institution's situation, which leads officials to adopt it as a predictive tool that helps in making future decisions.

- A tool for measuring performance: By comparing the set goals with the achievements and issuing deviations as appropriate or inappropriate and making appropriate corrections.
- Dashboard as a decision-making tool: The dashboard provides information about the manager's strengths and weaknesses, this information allows for the development of a corrective plan and thus serves as a tool to assist in decision-making, then as an important tool in the management process.
- Motivation tool: The dashboard is considered a mirror reflecting the results achieved by officials, which leads to officials motivating each other to improve their status to reach a higher level of performance. (Miraj Al-Hawari, 2011, p. 85)

2.3- Dashboard functions:

The roles played by the dashboard appear in the following activities:

- The dashboard is a means of collecting clear and easy-to-understand digital information.
- The dashboard is a management tool, where each subsystem in the institution can rely on its own dashboard that helps it identify the problems facing institutions towards achieving their goals.
- The dashboard is a means of dialogue between the various organizational levels of institutions through a meeting of various

parties and bodies affiliated with the institution.

- The dashboard is a means of measurement where the results are presented in a physical form (quantities) or financial (business number) for

the set goals, which constitute a reference value on the basis of which comparison and deviation extraction are made (Khalaf Allah Karim, Brika Al-Saeed, 2018, p. 5). • Communication tool that allows management supervisors to draw the official's attention, in order to improve them (Zainab Bougazi, Raqad Salima, 2021, page 5)

2.2. Characteristics of the dashboard:

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- A communication and negotiation tool: The dashboard is an effective communication and negotiation tool between the various interests And the centers in the institution through providing reports and indicators and knowing the different levels of performance or through dialogue and periodic discussion about the leadership review. Dashboard Content

Dashboard Content The establishment of a dashboard system requires that officials determine its content of indicators used in performance evaluation, and the method of calculating and displaying them

- The area of economic indicators or economic analysis expresses the various economic indicators that are chosen as basic elements in the management process. These indicators are: results indicators, follow-up indicators, leadership indicators that are periodic or cumulative related to the activity and may be quantitative or qualitative.

- Results area we find the values of the indicators that measure the achievements in reality .

- Objectives area This area shows the objectives that are adopted for the specified period be subject to technical choices.

- Deviations area : This area contains deviations between the achieved results and the estimated results and is usually expressed in the form of percentages or absolute values as these deviations facilitate the process of discovering potential imbalances.(Salma Shaib Al-Dour Abdullah Qwaider Al-Wahid, 2023, page 6)

2.4- Dashboard types :

The transition of the dashboard from a means of measurement to a basic management tool that allows decisions to be made by various parties and provides the manager with all the necessary information in a way that allows the correction and adjustment of the decisions taken, made it a means that can be developed based on the dimensions from which it has become formed. Therefore, it has become possible to talk about several types of dashboards that express the development of the role they have come to occupy in the institution's management system.

3.1- Classic dashboard "Financial":

The classic idea of the dashboard is based on the following assumption, which is specific to the decision-maker, so that he has the ability to understand and integrate all information.

- Has the ability to make all types of decisions.
- Has the ability to think rationally

And all these elements can be summarized in the concept of "economic man" and what occupies the decision-maker's mind.

Classically is:

- Considering that the process of reducing costs is the best strategic alternative in an environment characterized by stability and continuous development, and in the case of goods whose life cycle is relatively large, what is known as the advantages of economies of scale can be achieved, i.e. reducing costs.
- Measurement is based on a typical reference by adopting comparison ratios, and from there a system can be adopted for the employee's leave, negatively or positively.
- The financial dashboard is considered: "A digital summary of the institution's activities, showing the link between the various interests .

and the extent of their contribution to the overall return." The financial dashboard is a weapon in the hands of the general administration to monitor all the management process, discover changes and study their causes, and take various measures that would return the institution to (Suleiman Boufasa, Lamine Alouti, page 21).

Accordingly, it can be considered a document that falls within the framework of preparing reports on the management process for each department or directorate through a set of diverse financial indicators based on comparing accounting results from one month to another. The presentation of these indicators is subject to the accounting system prevailing in a particular country. On the other hand, financial indicators allow the transfer of information in a typical manner between the various departments and from there to the higher levels of the organizational pyramid in a faster and more homogeneous manner, which facilitates the process of comparison between the various branches and activities.

3.2- Strategic Dashboard :

The strategic dashboard expresses the concept of indicators more than information. It is a system consisting of a set of indicators that are shown and organized in order to achieve specific goals in a specific way. The strategic dashboard is based on three basic foundations:

- Integrating strategic objectives within the dashboard enables the president to lead his organizational unit, department or section towards the set objectives, through continuous analysis of the way his area of responsibility works and making the necessary decisions
- The process of articulating indicators related to current and future results: as current results are formed from the costs incurred by the institution and the revenues it achieves, while future (expected) results only appear in subsequent activities of the institution. Indicators related to the future also allow for an interpretation of current results in the same period and even predictions for a later period.
- Working on integrating and selecting indicators of a quantitative, qualitative and financial nature aimed at:
 - . Better coordination of the various dashboards in the institution;
 - . Developing the leadership function at various organizational levels;
 - . Compensating for the complexity associated with a significant number of indicators with simplicity in the methods of measuring these indicators (Lamine Alouti, Nadhira Raqi, page 5)

3.3-Dashboard Content :

Dashboard system requires that officials determine its content of indicators used in performance evaluation, and the method of calculating and displaying them.

The transition of the dashboard from a means of measurement to a basic management tool that allows decisions to be made by various parties and provides the manager with all the necessary information in a way that allows the correction and adjustment of the decisions taken, made it a means that can be developed based on the dimensions from which it has become formed. Therefore, it has become possible to talk about several types of dashboards that express the development of the role they have come to occupy in the institution's management system.

3.4- Future (balanced) dashboard :

This term appeared in 1992 in an article by the authors: "Norton.d, Kaplan.R" in the Harvard Business Review, and in 1996 they published a book on the subject of the future dashboard, in which they presented a new philosophy of leadership, going beyond the use of financial indicators only. Strategic axes were included that focus on more accurate indicators related to quality, term, value appreciated by the customer, and improving internal processes and the organizational side of the organization. The future dashboard also differs from the strategic dashboard in that the latter

takes into account the adaptation to the components of the institution, meaning the possibility of designing a dashboard based on the existing activity and its variables with the established objectives, while the future dashboard proposes a qualitative list of indicators (Suleiman Boufasa, Lamine Alouti, page 23).

4.- Study case Mascara Municipality: Our study was limited to the Mascara Municipality, The dashboard as an effective tool for monitoring management in local communities.

4.1- Local communities:

Local communities enjoy legal personality and financial independence, and therefore manage local facilities and provide a range of public services for the benefit of their citizens.

The law has granted the municipality broad powers that enable it to contribute, in its private capacity or as a representative of the state, to the management and planning of the territory and to contribute to economic and social development.

We can define local communities as local administrative units consisting of elected councils, with financial and administrative independence from the central authority to be able to achieve the goals for which they were established, while maintaining the right of oversight for the central authority” (Ben Taiba Mahdia Kharoubi Sofiane, 2016, p. 77)

The Algerian municipality is a decentralized regional community.

The municipality is the regional base for decentralization and the place where citizenship is practiced. It forms the framework for citizen participation in the management of public affairs and represents the essence of local democracy and participatory democracy.

Law No. 11-10 defined in its first article that the municipality is the basic regional groups of the state and enjoys legal personality and independent financial service and is established by law, and according to the second article it is the regional base for decentralization and a place for exercising citizenship (Article 01 of Law 11-10, page 7).

4.2- The Municipal Treasurer :

The municipal treasurer exercises his duties as a public accountant in accordance with the regulations in force, collecting all the municipality's revenues and all the amounts that are due to it, as well as paying the expenses that the President of the Municipal People's Council issues an order to spend, so the municipal treasurer alone has the capacity to collect revenues and pay the municipality's expenses stipulated by the laws and regulations, so he is qualified to manage, possess

and preserve the funds and financial values of the municipality, and in this way he is obligated in particular to do the following:

- Undertake under his responsibility all the necessary procedures to collect revenues, gifts, donations and other materials;
- Carrying out the necessary announcements and follow-ups against debtors who are late in payment
- Notifying the two parties to pay the rents of the expiration of the rental terms
- Preventing the expiration of municipal rights by prescription (Ben Khaldi Fadil, 2022, page 3)

4.3- Public Accountant:

A public accountant is any person who carries out the following operations:

- Collecting revenues and paying expenses as an accounting stage.
- Ensuring the custody of funds, bonds, documents and all values or materials that he is charged with monitoring and preserving.
- Movement of asset accounts. (Article 33 of Law No. 90-21, page 5)

2.2.3 The supervisory areas of the public accountant:

The supervisory areas of the public accountant vary from the supervisory areas that are loyal to the supervisory areas exercised by the financial controller, and the supervisory areas include, according to the text of Article 36 of Law No. 90-21 on public accounting, the following:

- Verifying the extent to which the process complies with the laws and regulations in force.
- Verifying the status of the authorizing or authorized person.
- Monitoring the legality of public expenditure liquidation operations, which are considered administrative stages that the authorizing persons are responsible for, to ensure the performance of the service agreed upon with the creditor in charge.
- Monitoring the availability of credits, i.e. that the operation was carried out in accordance with the authorizations granted within the budget and monitoring the legally specified debt terms and that they have not been cancelled.

- That the debts are not subject to opposition, otherwise the public accountant will refrain from paying until the dispute is resolved.
- Visas for control operations stipulated in the laws and regulations in force, such as the visa of the financial controller and the procurement committee.
- Legal validity of the acquittal gain (Article 36 of Law No. 90-21, page 6)

The public accountant is also required to manage the body or service to which he is appointed:

- Keeping the accounting and maintaining the accounting documents and data related to the financial operations in order to determine the results at the close of the fiscal year.
- Conducting an accounting related to the transferable securities and documents prepared monthly and including the amount of the amounts spent compared to the credits recorded in the budget.
- Preparing the operating account after closing the fiscal year on December 31, unlike the administrative account prepared by the spending officer, who then sends it to the Minister in charge of finance and the Audit Council, and this within a maximum period of June 30 of the year following the closed budget (Article 60 of Order No. 95-20, page 6)

5- The responsibility of the public accountant and the limits of his control:

The public accountant bears personal responsibility for his control or negligence, but he does not enjoy absolute freedom in carrying out his control duties as long as the person ordering the disbursement has what is called a requisition order, thereby bypassing the decision of the public accountant to refuse payment.

The public accountant is responsible for all the operations he carries out, where this responsibility basically includes the following: (Article 38 of Law No. 90-21)

- A. Personal responsibility: When immediate control operations are not carried out, and when accounting and proof documents are not kept.
- B. Financial responsibility: When it is proven that there is a shortage in funds and values, the public accountant must pay it at his own expense.

The public accountant may be held responsible for errors that occur under his supervision, and he is required to compensate from his own money, because his tasks are difficult and related to the management of public funds that require great accuracy and caution. Any breach of the obligations that fall on him will result in his responsibility. In all cases, the personal and financial responsibility

of the public accountant cannot be imposed except by the Minister of Finance or the Audit Council, according to Article 46 of the Public Accounting Law.

5.1- Proposals for preparing the dashboard for the municipal treasurer:

We seek to present a proposal for preparing the dashboard that the municipal treasurer can adopt as an information tool that helps him carry out the prior management control of all financial and accounting operations that he practices during the fiscal year, which includes groups of annual financial indicators for which he bears personal and financial responsibility and is monitored by external bodies such as the Audit Council.

1.3.2 Expenditures and revenues of local groups: Expenses Public expenditures involve public bodies and public law persons, both central and local, using (or spending) their cash resources in order to satisfy public needs, and to manage their interests and the necessary services for all individuals. Local associations spend the necessary funds that are deducted from the public management department and the equipment and investment department.

Revenues The sources of revenues have multiplied in our modern era, and their methods have diversified and their nature has differed according to the type of service provided by the state and its purpose. To meet the expenses that we mentioned previously, local associations must obtain the necessary and sufficient revenues for this, as the largest part of These revenues come from tax revenues in the first place, then come property revenues in addition to subsidies from various bodies. Revenues are in turn divided into two sections: tax revenues and non-tax revenues

Table 01: Dashboard for Revenues and Expenditures

Year Appointement	2021	2022		Deviations	Percentag e
Expenses	1072293079.78	698951815.69		-373341264.09	-0.35
Revenues	996608015.06	988198765.20		-8409249.86	-0.01

Source: Prepared by the researcher based on documents obtained from the municipality

We note from the table above, which includes the total expenditures and revenues for the years 2021 and 2022 for the budget of the municipality of Mascara, where the municipal treasurer includes, we note that there is a negative decrease in the expenditures side, estimated at -373341264.09, which represents a percentage of 0.35%, and also in the annual revenues side of the municipality, a decrease was recorded at an amount of 8409249.86 DZD, which represents a percentage of 0.01%

5.2- Additional budget: The additional budget When the first months of the year pass, the needs will be clearly stated, which leads the local authorities to approve the additional budget. It is intended to correct the initial budget or the decrease in both revenues and expenditures. It is prepared as a final deadline in June of the year in which it will be applied and the vote on it is by the supervisory authority before June 15.

It is also known as an amending budget for the initial budget. It contains balances and remaining achievements and has three tasks, which are:

- The link for the previous fiscal year that leaves the current year with operations that have not yet been completed or a surplus of resources or a deficit in finances.
- Adjusting the initial budget for the current year.
- Programming equipment.

Table 02: Dashboard Additional Budget

Year Appointement	2021	2022	Deviation	Percentage
Expenses	269428688.44	1062696665.82	793267977.38	2.94%
Revenues	269428688.44	1062696665.32	793267976.88	793267976.88

Source: Prepared by the researcher based on documents obtained from the municipality

We note from the table above, which shows the additional budget for the municipality of Mascara in 2021 and 2022, that there is an increase in the expenditure side, which is equal to 793267977.38, or 2.94%, as we also clarify that there is an increase in the general revenue side of the budget, which is equal to 793267977.38, or 2.94%.

5.3- Card Tax revenue account:

The sources of tax revenue for local authorities vary between taxes and fees collected for the benefit of the municipality and nothing else, taxes and fees collected for the benefit of local authorities (municipality and state) and the Solidarity and Guarantee Fund for Local Authorities, as the table below includes the total tax revenue collected

A. Tax revenue account card :

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authorities (municipality and state) and the Solidarity and Guarantee Fund for Local Authorities, as the table below includes the total tax revenues collected

Table 03: Tax revenue card

Year Appointement	2021	2022	Deviation	Percentage
Revenues	717821786.75	725683667.25	7861880.50	1.10%

Source: Prepared by researchers based on documents obtained from the municipality

We note from the table above that the total tax revenues collected by the municipality of Mascara during the years 2021 and 2022, as it becomes clear to us that there is an increase in the collected tax revenues estimated at 7861880.50 DZD. Disclosure of income-producing properties:

All real estate properties include, according to Article 146 of Law 11-10 relating to the municipality, that the municipal people's council must periodically take the necessary measures to value the municipal properties that produce income and make them more profitable. Among the revenues of the private properties of local communities are the sale of crops, renting the road and stopping places, storage places and renting shops.

Table 04: Disclosure of income-producing properties

Year Appointement	2021	2022	Deviation	Percentage
Revenues	21586999.99	11977513.68	-9609486.31	-44.52

Source: Prepared by researchers based on documents derived from the municipality of Mascara

We note from the table above, which shows us the total self-revenues achieved from the properties belonging to the municipality, where we note that there is a decrease estimated at 9609486.31 DZD

B. Results Management account :

After the end of the fiscal year, it is necessary to prepare the outcome of the operations that were actually completed during the fiscal year in which it is being presented. The management account is a financial outcome for the previous year, delayed by one year, and is prepared on March 31 of the year in question for the previous year, which is prepared by the public accountant and sent to the Accounting Council.

Table 05: Result of the calculation and management account

Year Appointement	2021	2022	Deviation	Percentage
Expenses	436624903.84	254392020.17	-182232883.67	-41.74
Revenues	797060186.11	597495526.13	-199564659.98	-25.04

Source: Prepared by researchers based on municipal documents

We note from the table above the result of the management account that there is a negative result on the expenses side, as it was estimated at -182232883.67-, i.e. 41.74%, and also on the revenue side, it witnessed a decrease estimated at 25.04%

According to what is stipulated in Article 188 of the Municipal Law 11 - 10, the administrative account is approved and the management account is prepared, as well as the periodic rounding of the writings According to the legislation and regulations.

At the end of each fiscal year, the municipal treasurer is called upon to complete a management account for each approved budget (initial and supplementary budget).

The management account redraws all revenue and expenditure operations for the past year, and presents the financial and accounting situation of the municipality. It is submitted to the Audit Board on 6/30 of the year following the close of the fiscal year, for oversight by the judges of the Board. Therefore, the management account form includes pages that reflect an image similar to the information of the administrative account.

C. Design of the financial dashboard for the municipal treasurer as a public accountant

We can, through the work completed, present a design for the dashboard that the municipal treasurer can apply, when exercising his financial and accounting duties subject to oversight by external bodies and so that he can carry out self-control of all financial indicators that he supervises the preparation of during the fiscal year and so that he can know the objectives achieved and the deviations that occurred and try to correct and avoid them in accounting work.

C. Financial and accounting indicators Actual results Deviations:

- Analysis of developments in the group's expenditures and revenues over the last four or five years preceding the audit in order to

- a- Prepare a financial situation (expenditure and revenue structure).

- Verify the conditions for preparing and implementing the budget and respecting the rules for approving and presenting budget and accounting documents
- b- Tax revenue account card
- c- Original statement of users.
- d- Statement of income-generating properties
- e- Statement of the real estate fleet Vehicle and tool fleet.
- f- Verify compliance with the obligation to allocate at least 10% of management revenues for each fiscal year.
- g- Calculate and analyze the remaining balances for the program licenses/payment credits. From the quality, comprehensiveness, clarity and reliability of budget and accounting information. -
- h- Match the administrative account with the management account
- i- Good keeping of accounting books, auxiliary books and cards (inventory register, loans and debts book, user card, inventory book, creditors card).
- j- Accounting for operating and investment expenses, disbursement orders and cards - Equipment program.

Conclusion :

The study aimed to prove the contribution of management dashboards, as a means of monitoring management, in improving the performance of local communities as a practical case. To answer the problem raised, a descriptive analytical approach was used by describing and analyzing the reality of these tools in the administration under study and comparing its application with the theoretical framework in this, then deducing the importance and contribution that this tool is expected to add to the municipal treasurer and the spending officer and their role in the management monitoring process in local communities in terms of being directly responsible for the extent to which the expenditure is appropriate from the financial side to the laws and legislation in force, and their management monitoring practices are embodied in the financial side only the concept of management monitoring in its meaning aimed at leading the performance of the organization and does not go beyond the legal formal aspect to the use of financial indicators embodied on the dashboard aimed at improving the performance of the treasurer in particular and the local community in gener

Results

- a- The dashboard is a tool that allows measuring the performance of the institution and the extent to which it achieves its goals. Dashboards must be continuously evaluated and monitored because they are flexible (of a variable nature) depending on the change in the institution's goals.
- b- The translation of accounting indicators on the dashboard allows for monitoring, auditing and evaluation processes to be immediately informed of all recorded delays in completing tasks and preparing reports by inspectors or in receiving responses by the bodies subject to control.
- c- Control operations at the level of the treasurer for both revenues and expenditures are carried out using classical control tools; The management control system in local communities lacks modern tools such as the dashboard
- d- Through the field study, it was found that there is no application and use of the dashboard by the municipal treasurer

Recommendations:

Through the most important results presented above, the following recommendations can be presented

- e- Rely on modern management control tools in managing public money
- f- Presenting a design for the classic financial dashboard that the municipal treasurer can apply when exercising his financial and accounting duties subject to control by external bodies and so that he can carry out self-control of all financial indicators that he supervises the preparation of

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