



THE ROLE OF AGENTS RESPONSIBLE FOR IMPLEMENTING FINANCIAL OPERATIONS UNDER LAW N° 07-23

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Abstract:

The study examines the roles of the Authorizing Officer and the Public Accountant in executing public financial operations under the framework of Law No. 23-07 on public accounting and financial management. The Authorizing Officer serves as a key agent responsible for managing revenues and disbursing expenditures during a critical administrative phase that adheres to legal and regulatory standards, ensuring orderly financial operations and effective control over public spending.

The Authorizing Officer's duties include monitoring the collection of financial resources, verifying the legality and compliance of transactions, and coordinating with relevant authorities to secure state revenues.

Keywords: Authorizing Officer, Public Funds, Financial Appropriations, Execution of Revenue, Execution of Revenue

Introduction:

To carry out operations, there are two main types of agents responsible: spending officers and public accountants. Spending officers are the primary drivers of budget implementation and financial operations, as they manage the administrative aspects of executing revenues and expenditures. They have specific powers granted under Law N°. 07-23. Spending officers are categorized into two main types: primary officers and secondary officers, who differ in the scope of their authority and the nature of their delegation. This group includes ministers, heads of popular councils, directors of public institutions with administrative

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functions, as well as heads of departments not centralized at the regional level.

Public accountants, on the other hand, are responsible for the accounting and financial aspects. They handle the collection of revenues and payment of expenses while ensuring the security of funds and accurate recording of transactions. These agents are subject to strict financial controls designed to ensure compliance with approved laws and budgets. A clear separation of duties between spending officers and public accountants is maintained to strengthen mutual oversight and protect public funds.

How did the Algerian legislator regulate the role of agents responsible for implementing operations under Law No. 07-23 concerning public accounting and financial management?

SECTION I: THE ROLE OF THE AUTHORIZING OFFICER

The Authorizing Officer is regarded as a key figure in executing public financial operations, playing a vital administrative role in No. 23-07. His responsibilities are evident in two main stages: the first involves the execution of revenues and the disbursement of expenditures, while the second pertains to his legal accountability regarding these operations. Consequently, this section will be divided into two subsections: the first will focus on the administrative aspects of executing financial operations, and the second will address the Authorizing Officer's responsibilities in accordance with the law.

Subsection One: The Administrative Stage

The administrative stage represents the initial phase in executing financial operations conducted by the Authorizing Officer. This role involves organizing and mobilizing financial resources in accordance with applicable legal regulations. This stage encompasses both the execution of revenues and the disbursement of expenditures-two essential components that ensure the proper management of financial operations and oversight of public spending. Consequently, this subsection will

be divided into two branches: the first will address the execution of revenues, while the second will focus on the disbursement of expenditures.

Branch One: Revenue Execution

The execution of revenues is one of the fundamental responsibilities of the Authorizing Officer under Law No. 23-07, which pertains to public accounting and financial management. This officer plays a crucial administrative role in ensuring the collection and organization of the state's financial resources in accordance with applicable legal and regulatory standards. The Authorizing Officer is defined as the individual responsible for managing and executing financial operations related to both revenues and expenditures. Furthermore, this officer is tasked with implementing the necessary measures to collect public revenues in a legal and organized manner.

1- Concept and Importance of Revenue Execution

Revenue execution refers to the administrative and financial procedures conducted by the Authorizing Officer to collect financial resources that enter the State Treasury. These revenues may include taxes, fees, or any other financial resources derived from public sources. The primary objective of revenue execution is to ensure the availability of resources necessary to finance the State's general budget, thereby contributing to financial and economic stability.

Revenue execution is a critical phase in the financial operations cycle, as the accuracy of expenditure execution and adherence to the approved budget rely on it. Therefore, the Authorizing Officer must ensure the precision of procedures related to revenue collection and comply with relevant financial legislation, such as the Finance Law and Public Accounting Law No. 23-07, which govern their duties and powers in this area (Journal Officiel de la République Algérienne Démocratique et Populaire, 2023, Art. 15).

2- Duties of the Authorizing Officer in Revenue Execution



The Authorizing Officer is responsible for a range of tasks related to revenue execution. This begins with monitoring the collection of financial resources and ensuring that all financial operations comply with applicable laws. The role includes issuing the necessary administrative orders for revenue collection and coordinating with relevant departments, such as tax and customs authorities, to ensure the timely collection of amounts owed to the state.

The law also requires the Authorizing Officer to verify the validity of accounting documents related to revenues and ensure their proper registration in financial records, thereby guaranteeing transparency and credibility in financial operations (Saïdan, 2023, p. 45).

3- Legal Controls on Revenue Execution Law No. 23-07 governs revenue execution through a series of legal controls designed to safeguard public funds and promote effective financial management. Key among these controls is the requirement to follow established legal procedures in revenue collection, to operate within the authority granted to the Authorizing Officer, and to comply with the approved budget by refraining from collecting any revenues not specified within it. The law also mandates prior oversight of revenue execution operations by financial control departments to ensure compliance with legal and budgetary requirements, thereby enhancing the principles of accountability and transparency in public financial administration (Abdelkader, 2023, p. 78).

4- Legal Responsibilities of the Authorizing Officer in Revenue Execution

The Authorizing Officer bears full legal responsibility for any breach of duties related to revenue execution, whether due to negligence, exceeding authority, or failure to comply with legal regulations. This responsibility may result in prosecution before the appropriate judicial authorities and may entail financial or disciplinary consequences (Zerkan, 2023, p. 326)

Revenue execution is a crucial phase in the cycle of public financial operations, with the Authorizing Officer serving as the primary responsible party for ensuring the lawful and organized collection of the state's financial resources. This responsibility necessitates strict adherence to the legal and administrative controls governing this process, as any breach may result in legal accountability. Consequently, the role of the Authorizing Officer in revenue execution transcends mere administrative duties, encompassing the safeguarding of the state's financial sovereignty and the protection of public funds. (Skouti, 2017, p. 510).

Branch Two: Disbursement of Expenditures

The disbursement of expenditures is a crucial stage carried out by the Authorizing Officer in the execution of public financial operations. This role is performed within the legal framework established by Law No. 23-07, which governs public accounting and financial management. The Authorizing Officer is defined as the individual responsible for managing and executing public expenditures. This includes making necessary administrative decisions to meet the financial obligations of the state or public bodies while adhering to legal and procedural controls that ensure the legitimacy of these expenditures and the prudent management of public funds (Ben Ziane Hamza & Yaqout, 2025, p. 340).

1- Concept and Legal Importance of Expenditure Disbursement

Expenditure disbursement is the process by which public funds are allocated to meet financial obligations incurred by the administration. These obligations may stem from contracts, judicial rulings, or ongoing expenses such as salaries and operational costs. This process necessitates the availability of financial appropriations within the approved budget and compliance with legal procedures that govern it, ensuring that



financial limits are not exceeded and that no uncovered obligations are created.

Disbursement is a crucial phase in the budget cycle, typically following the commitment and liquidation of expenditures. The Authorizing Officer plays a key role in this administrative phase, executing expenditures in accordance with stringent legal principles designed to safeguard public funds and promote transparency in financial management.

2- Duties of the Authorizing Officer in Expenditure Disbursement

Law No. 23-07 stipulates that the Authorizing Officer is the primary administrative authority responsible for disbursing expenditures. This officer is authorized to execute financial operations related to expenditures after confirming the availability of appropriations and ensuring that they are not exceeded. Additionally, the officer must verify the validity of legal and financial documents that prove the existence of the debt owed by the administration (Law No. 23-07, 2023, Art. 40).

The Authorizing Officer's responsibilities in expenditure disbursement encompass three primary operations:

- **Commitment and Obligation of Expenditures:** The Authorizing Officer enters into contracts or makes administrative decisions that create financial obligations for the administration. These contracts must adhere to specific legal requirements, including compliance with the budget and the availability of necessary appropriations.
- **Liquidation of Expenditures:** This process involves verifying the validity of the debt and ensuring that the contracted work or service has been delivered in the required manner, quantity, and quality. The Authorizing Officer is responsible for confirming these conditions before issuing the payment order.
- **Payment Order:** This is an administrative directive issued by the Authorizing Officer to the designated Public

Accountant, instructing them to disburse the owed amounts. The order must be grounded in the commitment and settlement of the debt, while adhering to legal and administrative regulations.

3- Legal Oversight of Expenditure Disbursement

Expenditure disbursement operations are subject to prior financial control by competent oversight authorities to ensure compliance with the law and the approved budget. This oversight reinforces the principles of accountability and transparency in public financial administration by verifying the availability of appropriations, the validity of documents, and the legitimacy of expenditures. As a result, it helps to limit financial violations and ensures the proper use of public funds (Boujlal, 2018, p. 251).

Legal Responsibilities of the Authorizing Officer in Expenditure Disbursement

The Authorizing Officer holds full legal responsibility for the validity and legality of the expenditure disbursement operations they authorize. They may face disciplinary or financial accountability in the event of a breach of duties or an overstepping of granted powers. This responsibility is intended to ensure the proper management of public funds and to safeguard the state's financial resources. The Authorizing Officer is obligated to take all necessary measures to prevent errors or violations and is accountable to judicial and oversight bodies in cases of financial or administrative misconduct.

Expenditure disbursement is a crucial phase in the cycle of public financial operations. The Authorizing Officer serves as the primary administrative authority responsible for executing these operations in accordance with legal and regulatory guidelines. By clearly defining their powers and responsibilities, and by implementing prior controls and subsequent accountability measures, a balance is struck between financial autonomy and the oversight of public funds. This approach enhances both transparency and efficiency in the management of state finances.



Subsections Two: Responsibilities of the Authorizing Officer

The responsibility of the Authorizing Officer is a fundamental pillar of the public accounting system established under Law No. 23-07. This role requires the Authorizing Officer to ensure the accuracy and legality of the financial operations they authorize, as well as to manage public funds prudently. Their responsibilities extend beyond merely executing financial transactions; they must also ensure compliance with financial laws and regulations, and they are accountable for any breaches or excesses that may jeopardize public funds or the state's financial system (laidani, 2023, p. 65). This section is divided into two main branches:

Branch one: Legal and Financial Responsibilities of the Authorizing Officer

The legal and financial responsibility of the Authorizing Officer is a fundamental principle in public accounting under Law No. 23-07. As the authorized agent executing financial operations, the officer's role extends beyond merely issuing payment orders or collecting revenues; it includes personal, legal, and financial liability for the accuracy, legality, and compliance of these operations with the State's budgetary provisions. This responsibility is crucial for ensuring the prudent management of public funds and protecting State financial resources from misuse or mismanagement.

Law No. 23-07 explicitly stipulates that the Authorizing Officer is responsible for the accuracy of procedures followed during the execution of financial operations, whether related to revenue collection or expenditure disbursement. He must ensure the availability of necessary appropriations, adherence to budgetary limits, validity of supporting documentation, and legitimacy of all executed revenues and expenditures (Law No. 23-07, 2023, Art. 15). Consequently, the Authorizing Officer must diligently perform his duties without exceeding his

authority or incurring uncovered financial obligations that could harm public funds.

This responsibility is both personal and financial, potentially requiring compensation for damages caused to public funds due to negligence or violations of laws and regulations. Legal provisions also permit disciplinary or criminal actions if bad faith, manipulation, or forgery are proven in supervised financial operations (Public Accounting Law 23-07 Explanation, 2025). Therefore, responsibility extends beyond administrative compliance; it encompasses strict legal obligations designed to deter violations and safeguard public funds.

The Authorizing Officer's actions are subject to rigorous financial oversight by competent control authorities, which examine his authorized operations for compliance with the law and the budget, ensuring that executions adhere to the necessary legal and administrative safeguards. This oversight includes both prior control before execution and subsequent control afterward, promoting transparency and accountability in public financial administration. Legally, the Authorizing Officer must be accredited by the Public Accountant, reinforcing the principle of separation of financial duties and strengthening mutual control mechanisms among the parties involved (Law No. 23-07, 2023, Art. 13).

Additionally, administrative or judicial inquiries may be initiated in cases involving financial irregularities or excesses by the Authorizing Officer, subjecting them to accountability before competent authorities empowered to order fund recovery, impose disciplinary sanctions, Or pursue criminal penalties in cases of gross negligence or corrupt intent (Awia, 2021, p. 76). These procedures serve as legal safeguards to protect public funds and ensure effective financial governance.

Enhancement of the State's fiscal performance through the enforcement of legal and administrative standards, the curtailment of financial excesses, and the strengthening of protections for public resources. Law No. 23-07 establishes a



comprehensive legal framework designed to improve transparency and accountability in public financial administration by clearly defining responsibilities and instituting effective oversight mechanisms to ensure proper budget execution (Jebbar & Elyazid, 2024, p. 98).

In conclusion, the legal and financial responsibilities of the Authorizing Officer constitute a fundamental pillar for the sound execution of public financial operations under Law No. 23-07. These responsibilities ensure the officer's commitment to legal and financial regulations and impose liability for any breaches or abuses that may harm public funds, thereby reinforcing the principles of accountability and transparency within the State's financial administration.

SECTION II: THE ROLE OF THE PUBLIC ACCOUNTANT

The public accountant is considered one of the primary agents in implementing public financial operations, as they are responsible for the accounting processes related to revenue collection and expense payments. Their role involves ensuring the security of funds and the accurate recording of financial transactions in accordance with the accounting standards established by Law 23-07. Therefore, this research will be divided into two parts: the first focuses on the accounting phase of implementing financial operations, and the second addresses the legal responsibilities of the public accountant.

Subsection one: the accounting phase

The accounting phase is a critical part of executing financial operations, as the public accountant is responsible for accurately recording and collecting revenues and paying expenses in accordance with applicable accounting standards. This role aims to ensure the security and proper management of funds while complying with legal and regulatory controls (Bousta, 2017, p. 65).

Therefore, this requirement is divided into two branches: the first addresses revenue collection, and the second focuses on expense payment.

Branch one: Revenue collection

Revenue collection is a fundamental function performed by the public accountant under the framework of Law No. 23-07 concerning public accounting and financial management .The public accountant is responsible for receiving public funds derived from the financial resources of the state or public legal entities, including taxes, fees, and other revenues (Bouchentir, 2011). The collection of these revenues must be supported by a collection document issued by the disbursement officer, ensuring a clear separation of duties between the disbursement officer and the public accountant. This separation enhances mutual oversight, as stipulated in Article 13 of Law 23-07. This functional division establishes the principle of separation of financial functions and underscores the importance of adhering to legal regulations to safeguard public funds (Challal, 2014, p. 65).

Law 23-07 regulates revenue collection through specific legal stages, beginning with the proof stage, which establishes the administration's right to collect a specified sum of money. This is followed by the liquidation stage, which precisely determines the amount due, and finally the collection stage, carried out by the public accountant, as outlined in Articles 16 and 17 of Law 90-21, as amended. The law emphasizes that collections must be supported by valid legal documents to ensure the legitimacy of the amounts collected and their compliance with the approved budget. This detailed legal framework reflects the legislation's commitment to protecting public funds and ensuring their proper management, making revenue collection a robust process subject to strict legal and administrative oversight (Dahmani, 2012, p. 106).

After receiving the collection document issued by the disbursement officer, the public accountant collects funds from



taxpayers, whether individuals or legal entities, and records these transactions in the general accounting books in accordance with approved accounting standards. The public accountant is responsible for safeguarding these funds and ensuring they are not subject to loss or mismanagement. This responsibility requires the utmost caution and diligence in handling public funds. He must also implement strict collection procedures, including issuing financial receipts, managing bank deposits, and ensuring the transfer of funds to the public treasury or designated accounts. These measures guarantee the security of the funds and prevent exposure to any risks. Such practices underscore the critical supervisory role of the public accountant in protecting public funds and ensuring their proper management.

Revenue collection operations are subject to strict financial oversight by the competent financial oversight authorities, who monitor the extent to which the public accountant adheres to legal procedures and accounting standards. They also verify that the amounts collected conform to the stipulations outlined in the budget and financial laws. This oversight is essential for the early detection of any violations or irregularities that could compromise the integrity of public funds, ensuring transparency and accountability in public financial management. The presence of this multi-level oversight enhances public confidence in financial management and demonstrates the state's commitment to protecting its funds (Kaoui, 2013, p. 67).

Revenue collection is a critical phase in the public financial operations cycle, with the public accountant bearing direct responsibility for its accurate implementation in compliance with legal and regulatory requirements. By defining the duties of the public accountant and overseeing collection procedures, Law 23-07 reinforces the principles of transparency and accountability, ensuring the protection of public funds and promoting the state's financial stability. Furthermore, coordination between the disbursement officer and the public defender, as mandated by law, provides an additional safeguard for effective control over

public funds and the protection of the public interest against potential violations.

Branch Two: Payment of Expenses

Paying expenses is one of the essential tasks performed by the public accountant under the framework of Law No. 23-07, which governs public accounting and financial management. The public accountant is responsible for executing the disbursement of public funds after ensuring that all necessary legal and administrative conditions are met. Payment of expenses is defined as the accounting and financial process through which the administration's debt is settled in favor of third parties, following verification of the validity of disbursement orders, The availability of required financial appropriations, and the completion of all legal procedures related to the expenses (Law No. 23-07, 2023, Art. 51).

- **The Legal Framework for Paying Expenses**

Law 23-07 stipulates that expenditures may only be paid upon a disbursement order issued by the disbursement officer, provided that the necessary financial appropriations are available and have not been exceeded. This ensures that the administration adheres to the approved budget. The law also requires the settlement of expenses, which involves verifying the validity of outstanding debts and confirming that the contracted work or service has been completed as required before issuing a payment order (Law No. 23-07, 2023, Art. 49). Furthermore, the law mandates that the public accountant must refuse to authorize payments in the event of insufficient funds or any legal violations, thereby strengthening financial control and limiting infractions (Nekkaz, 2015, p. 99).

- **The Duties of the Public Accountant in Managing Expense Payments**

The public accountant pays expenses only after receiving a disbursement order from the disbursement officer. They must verify the validity of this order and ensure its compliance with



legal and financial controls. Additionally, the public accountant must confirm the availability of the necessary financial appropriations in the budget. Payment transactions are recorded in the general accounting books in accordance with approved accounting standards, and all payment documents that validate the transaction are retained (Ziouch, 2011, p. 65).

The public accountant also bears legal responsibility in the event of disbursing funds without available resources or violating legal procedures. He can be held accountable both disciplinarily and financially, which requires him to fully adhere to the applicable laws and regulations to ensure the protection of public funds (Study of control over the revenues and expenditures of public legal entities under Law 23-07).

- **Legal control over expense payments**

Expense payments are subject to strict financial oversight by the competent financial oversight authorities, who monitor the extent to which the public accountant complies with laws and regulations and verify that payments align with the approved budget and legal documents. This oversight is essential to ensure the proper management of public funds and promptly detect any violations or transgressions that could harm the public interest.

Paying expenses is a crucial stage in the public financial operations cycle, and the public accountant is directly responsible for executing this stage accurately and in compliance with legal and regulatory requirements. By defining the duties of the public accountant and regulating payment procedures, Law 23-07 reinforces the principles of transparency and accountability, ensuring the protection of public funds and promoting financial stability for the state. Coordination between the disbursement officer and the public defender highlights the importance of separating financial management tasks to ensure effective oversight and safeguard public funds.

Subsection Two: the responsibilities of the public accountant

The responsibility of the public accountant is a fundamental pillar in ensuring the security of financial operations and protecting public funds under the framework of Law 23-07. The accountant holds clear legal and financial accountability for collecting revenues and disbursing expenses, with a strict obligation to comply with legal rules and procedures. Consequently, this responsibility can be divided into two branches: the first addresses exemption from liability in cases of authorizing actions, and the second concerns consensual discharge as a mechanism to mitigate liability.

Branch One: Exemption from Liability (Harnessing Procedure)

The harnessing procedure is an important legal mechanism established by Law No. 23-07 concerning public accounting and financial management. It aims to regulate the relationship between the disbursement officer and the public accountant and to ensure the continuity of financial operations in exceptional cases. Article 62 of the law stipulates that the public accountant is exempt from liability when complying with a harness order issued by the disbursement officer, provided the order is issued in accordance with the specified legal conditions. This applies in cases where the public accountant refuses to pay certain expenses due to a lack of financial appropriations or for other legal reasons. Therefore, harnessing is considered a procedure used to override the legitimate refusal of the public accountant while preserving the accountant's right to be exempt from responsibility for the operations carried out under the harnessing order (Kaoui, 2013, p. 56).

This measure aims to ensure that financial management remains uninterrupted, particularly in cases requiring the payment of urgent expenses or the fulfillment of legal obligations that cannot be postponed, such as enforcing court rulings or settling necessary dues. Authorization must be provided in



writing, clearly specifying the expenses subject to approval, and must be based on recognized legal grounds. The public accountant is exempt from financial and personal liability for these transactions, provided they comply with the legal conditions stipulated by law (Fenniche, 2012, p. 155).

The law also regulates the mechanisms for monitoring and following up on harnessing operations, requiring the disbursement officer to submit a detailed report on the activities conducted under harnessing to the competent regulatory authorities, such as the Accounting Council, to ensure transparency and accountability. This measure serves as a legal safeguard that balances the need to implement urgent expenditures with the protection of public funds from misuse, highlighting the critical role of financial oversight in controlling harnessing operations (Ziouch, 2011, p. 36)

On the other hand, the law mandating disbursement obliges him not to abuse the right to utilize funds, as he can be held accountable if this right is exploited to incur unjustified expenses or exceed the powers granted to him. This provision ensures the protection of public funds from any potential violations.

In conclusion, the harnessing procedure is a crucial legal mechanism that exempts public accountants from liability when executing urgent expenses based on a disbursement order. At the same time, it provides essential supervisory safeguards to prevent violations, reflecting a

delicate balance between ensuring the continuity of financial management and protecting public funds within the framework of Law 23-07.

Branch Two: Hopeful Discharge

The discretionary release is a crucial legal mechanism within the Algerian public accounting system, designed to reduce or waive the financial liability of a public accountant in exceptional cases. This process is initiated through an official request submitted to the Minister of Finance, following

consultation with the competent disputes committee. According to Law No. 23-07 on Public Accounting and Financial Management, a public accountant may be granted a deferred release if a financial debt arises from the execution of financial transactions, provided there are compelling legal justifications demonstrating good faith or the presence of exceptional circumstances that hindered proper task execution or caused the error to occur unintentionally (Seghri, 2013, p. 76).

The procedures for temporary release require the public accountant to submit an official request to the Ministry of Finance, detailing the reasons for the release and the circumstances that led to the debt. The request is then reviewed by the competent disputes committee, which thoroughly examines the case file and submits its recommendations to the Minister of Finance (Seghri, 2013, p. 78). Based on these recommendations, the Minister issues a decision to grant full or partial discharge or to reject the application, taking into account the protection of public funds and ensuring they are not compromised. This measure serves as a legal safeguard that balances the protection of public funds with the rights of the public accountant, particularly in cases where there is no serious error or bad faith, but rather circumstances beyond their control.

The discretionary release also helps reinforce the principles of justice and equality in public accounting, as the public accountant is not relieved of responsibility except after an objective study and careful review of the circumstances. This ensures that the mechanism is not exploited in a way that harms public funds. Additionally, this mechanism serves as an incentive for financial agents to perform their duties with caution and responsibility, while providing legal protection in exceptional cases they may encounter during their work (Saoudia, 2009, p. 89).

On the other hand, the budget of the relevant authority accounts for the amounts for which the deferred release is granted. This ensures that the state is not burdened with



additional unjustified financial obligations and allows the public accountant to continue collecting the remaining amounts in their own capacity if they have covered the deficit with personal funds. If the remaining amounts cannot be collected due to the accountant's insolvency or other reasons, the remainder will be considered uncollectible in accordance with applicable legal provisions (Seghri, 2013, p. 81).

The discretionary release serves as a balanced mechanism that permits the mitigation or removal of the financial liability of the public accountant under specific conditions and controls. This approach reflects the commitment of Algerian legislation to balance the protection of public funds with fairness in public accounting, while also providing legal safeguards that protect the rights of financial agents in exceptional cases.

Conclusion:

Through our study of this topic, which focused on the role of agents responsible for implementing financial operations under Law 07-23 concerning public accounting regulations, we reviewed the key legal and regulatory principles governing public financial management in Algeria. We highlighted the vital role played by these agents in executing operations in compliance with this law. However, implementing the law effectively on the ground remains a challenge that requires the integration of legal, technical, and practical aspects.

Results:

•Regarding the duties of assigned assistants:

It was found that agents responsible for carrying out financial operations in accordance with Law 07.23 bear direct responsibility for implementing the budget, monitoring the disbursement of funds, and ensuring that financial operations comply with legal and accounting controls.

•A Pivotal Role in Financial Regulation:

Agents play an essential role in organizing and auditing financial operations through both prior and subsequent oversight,

making them a crucial element in achieving financial discipline within public institutions.

• **Challenges Associated with Field Application:**

Employees face several challenges, including a lack of specialized training, insufficient coordination among financial institutions, and the complexity of administrative procedures, all of which limit their performance effectiveness.

• **Contribution of Law 07.23 to Enhancing the Legal Framework:**

The law has helped codify tasks and clarify responsibilities; however, certain aspects still require scrutiny, particularly concerning internal control systems and the integration between different agencies.

• **The Need for a Supportive Organizational and Institutional Environment:**

The success of the law depends not only on its content but also on the availability of an institutional structure and human competencies capable of absorbing and implementing it effectively.

• **Highlighting the importance of human competence in the success of law enforcement efforts.**

The study demonstrated that the availability of qualified human competencies is a crucial factor in the successful implementation of financial operations, as the employees' level of qualification directly influences the degree to which legal and accounting standards are adhered to.

• **Deficiencies in some of the applied texts accompanying Law 07.23:**

It was noted that delays and ambiguities in issuing certain regulatory texts accompanying the law created discrepancies in understanding and application among various public administrations and institutions.



- **Poor utilization of modern technological tools:**

The study revealed that many public institutions continue to rely on traditional methods for managing financial operations, demonstrating a weakness in utilizing accounting information systems. This deficiency negatively impacts both the speed and quality of operational execution.

- **The Need to Standardize Accounting and Financial Terminology:**

The study revealed discrepancies in the interpretation of certain accounting concepts and terms among employees, highlighting the need to standardize the terminology and concepts used in formal training and administrative practice.

- **Weak legal culture among certain assigned agents:**

It has been found that some agents, despite their technical competence, lack sufficient knowledge of the legal regulations governing financial operations, which may lead to organizational errors or administrative violations.

Recommendations:

Strengthen continuous training and education by providing the necessary material and human resources to enable employees to perform their duties optimally. Additionally, it is essential to develop specialized and ongoing training programs for assigned employees, with a focus on the legal, accounting, and supervisory aspects related to Law 07.23.

- **Enhancing Institutional Coordination:**

Develop effective coordination mechanisms between agents and other financial entities, such as the Ministry of Finance and the General Directorate of Accounting, to ensure harmony and integration in operational implementation.

- **Support internal control systems:**

Review approved internal control systems and enhance them using digital tools and periodic reports that help identify defects before they escalate.

•Conduct a periodic evaluation of Law 07-23:

Adopt an institutional mechanism to evaluate the extent and effectiveness of the law's implementation, with the possibility of amending or developing it according to the requirements of the public financial landscape.

•Spreading a culture of transparency and accountability:

Establish principles of transparency and financial governance by adopting clear practices to monitor employee performance and linking responsibility with accountability.

•Benefiting from Digital Transformation:

Employing digitization to facilitate the implementation of financial operations by providing common, secure databases that enhance accuracy and speed of performance.

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