

PROPOSED MODEL FOR PUBLIC FINANCIAL TRANSPARENCY ASSESSMENT IN IRAQ USING THE PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA) FRAMEWORK

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Abstract:

The research aimed to clarify the concepts related to transparency and public finance, in addition to defining the nature of the Public Expenditure and Financial Accountability (PEFA) Framework and the Public Financial Management Assessment Framework, as well as adapting and applying the indicators and dimensions included in the PEFA Framework to suit the local environment and transparency practices. The research reached a set of conclusions, the most prominent of which was the lack of interest of the departments concerned with financial affairs in keeping pace with emerging international standards and guidelines, and the possibility of applying the PEFA Framework to evaluate and assess the levels of transparency of public finance. It recommended the need to provide financial and human support to the departments concerned with financial affairs to enable them to keep pace with the adoption of appropriate international developments, and to focus on adapting and applying the PEFA Framework at the local level and benefiting from its results to evaluate financial management in the country.

Keywords: Financial transparency, public finance, public expenditure integrity and financial accountability, public financial management assessment framework.

INTRODUCTION:

Practices that promote transparency in public finance are essential for fostering integrity and accountability in managing government financial activities. These practices offer a comprehensive and accurate view of financial conditions, especially in areas like public expenditure, revenue efficiency, and the allocation of government investments. They also establish frameworks for handling both domestic and foreign public debt, as well as for ensuring the responsible management of state-owned assets. Furthermore, financial transparency supports the effective oversight of the federal general budget cycle and the outcomes it delivers. Due to its significance for governments, legislative bodies, and the public, a variety of standards and guidelines have been developed to evaluate the level and quality of transparency within financial departments. Among these, internationally recognized benchmarks play a key role in assessing financial practices overall, with a particular emphasis on transparency, in addition to the Public Financial Management Assessment Framework issued by the Public Expenditure and Financial Accountability Framework (PEFA). PEFA provides a comprehensive, consistent, and evidence-based analysis of levels of financial transparency and their deviations. Evaluating this transparency and identifying its strengths and shortcomings is essential for assessing implemented practices, achieving integrated reporting, supporting participation, specialized analysis, and future forecasting.

The current research attempts to address the problem of the low levels of interest in keeping up with modern international standards and guidelines, and to address shortcomings in financial transparency practices. It aims to clarify the concepts of transparency and public finance, as well as to adapt and implement the indicators and dimensions of the Public Financial Management Assessment Framework issued by the Framework of Public Expenditure and Financial Accountability (PEFA), which deals with financial transparency, in line with the local

environment and legislation. This helps identify appropriate reform responses that can address deviations and violations related to financial transparency issues.

2- Previous Studies and Contributions of the Current Research:

The study (Dilmi, 2021) entitled "Assessment of the Performance of Public Financial Management in Algeria" sought to uncover the most significant weaknesses of public financial management, which prevent the achievement of both financial discipline and the efficient allocation of resources and can hinder any financial reform that is implemented. The study concluded that there is a weakness in the performance of financial management, evident through the constant amendments to the approved budgets and the deviation of the final accounts from the budgets approved by the legislative authority. This has weakened the reliability of the general budget, financial discipline, and the efficient allocation of resources.

Similarly, Jena and Sikdar's (2019) study, "Budget Credibility in India: Assessment through the PEFA Framework," aimed to examine and align the results of state budget implementation with established plans using the Public Expenditure Fiscal Accountability (PEFA) framework. The study aimed to address the problem of fiscal imbalance and macroeconomic instability caused by the failure of budget implementation to conform to the legally mandated budget. The study found weak financial forecasting results related to both public revenues and public expenditures, particularly regarding tax revenues and investment spending.

Qandil and Rahoma's (2024) study, "The Role of Financial Transparency in Enhancing Government Financial Performance," aimed to clarify the role of transparency in enhancing government performance by adopting a time series approach. The study found a direct relationship between transparency and financial efficiency.

The current research attempts to provide a concise overview of the most important relevant studies, offering multiple and distinct contributions to the field of evaluation. Among the most notable contributions are the following:

- A. Keeping pace with recent global developments by highlighting the latest global standards and indicators and adapting their use to the local environment.
- B. Identifying the strengths and weaknesses of financial transparency practices to correct deviations and strengthen sound aspects.

3- Financial Transparency:

The term "transparency" is a contemporary term that has recently become widely used in various working circles, particularly administrative and financial circles (Shiaa and Al-Khazaali, 2014: 75). Transparency generally refers to the clarity and visibility of relationships and transactions, including policies followed and methods of providing services, as well as technical aspects and financial information of interest to all parties (Farhood, 2019: 2). It provides effective communication channels between departments and employees on the one hand, and between the former and the public on the other (Younis and Ibrahim, 2024: 254). In other words, transparency is the opposite of secrecy. The latter means concealing or obscuring actions, while the former means disclosing all required actions to the public (Muslih, 2013: 49).

Transparency in public finances reflects financial openness to the general public by providing easy access to various government financial data and information in a manner that enables the public and relevant stakeholders to interpret them in a timely manner. This supports monitoring and discussion of the effectiveness, efficiency, and economy of implemented measures and achieved results, and enhances accountability (Zitouni and Saliha, 2025: 184). It also supports financial forecasts of future events and conditions with the objective data necessary for their implementation (Farhood, 2018: 10103). Governments and their financial administrations can achieve sufficient transparency regarding financial transactions by adopting an approach of proactively publishing financial information, holding seminars and public meetings, and providing specialized offices to provide data and information of interest to members of society (Androniceanu, 2021: 153).

Financial transparency is defined as: "The free flow of financial data and information in all its forms between departments responsible for financial affairs and their publics, with the aim of informing their decisions and overseeing financial operations and results" (Ismail and Nasser, 2020: 275). It is also defined as: "The timely, full, and accurate disclosure of all financial and non-financial information through the types of reports issued" (Al-Tamimi and Al-Maamouri, 2024: 453).

Attention has been paid to financial transparency practices. At the local level, the Iraqi legislator has devoted a separate chapter within the contents of Federal Financial Management Law No. (6) of 2019 (as amended). This chapter specifies the data and information that public spending units and centrally funded administrations are required to publish and report during and after the implementation of their assigned financial activities, as well as the dates and means of publication that these units must observe (Iraqi Gazette, Issue 4550 of 2019, Federal Financial Management Law No. 6/Amended).

Internationally, international organizations, especially those specialized in financial affairs, have paid attention to strengthening financial transparency practices and clarifying their aspects and requirements. At the forefront of these organizations is the International Monetary Fund, which issued a guide called the “Public Finance Transparency Guide,” which sets out the principles that should be available when practicing financial transparency at the state level. It includes the following principles and guidelines:

Table (1) “Principles and Guidelines for Public Finance Transparency”

Principle Title	Guidelines for Achieving the Principle
Clarity of Roles and Responsibilities	-Distinguish between the government sector and other sectors. -Clearly define the administrative and financial authorities and responsibilities of each sector.
	-Establish a clear, public legal, administrative, and financial framework for managing public finance. -Provide laws and regulations that govern the general budget, public spending and revenues, and state-owned assets and liabilities.
Transparency of the General Budget Process	-Prepare and approve a fixed timetable outlining the stages of the state’s general budget cycle.
	-Provide defined and publicly announced methods for disclosing the preparation, approval, implementation, oversight stages, and achieved results of the budget.
Public Access to Information	-Provide the public with comprehensive information on current, past, and projected financial activities and outcomes at appropriate times.
	-Make available analyses that support enhanced oversight and accountability.
	-Disclose the general budgets and final accounts of the state.
Assurance of Objectivity	-Impose both internal and external audits by sufficiently qualified and independent entities across all public financial operations.
	Ensure that financial data and information meet approved quality standards and contain useful qualitative characteristics.

Source: Prepared by the researchers based on (International Monetary Fund, 2007: pp. 4–9)

4- Public Finance:

The term "public finance" refers to the state's financial activities, represented by the collection and expenditure of resources to meet the needs of society. Linguistically, public finance consists of two words: financial, which refers to the nature of its operations, and public, which describes the scope of its activities (Hamdi, 2015: 11). The practical aspects of public finance are embodied in the planning, implementation, and control of revenues, the means of monitoring and collecting them, as well as expenditures and ways to ensure their efficient allocation and spending. This is in addition to the balance between these revenues and expenditures, and the necessary and appropriate responses that achieve the optimal use of cash surpluses and address deficits in the state's general budget (Al-Hasnawi et al., 2019: 10). Public finance carries out its activities through the use of a set of tools, represented by revenues, expenditures, taxes, loans, and others, according to their compatibility with the state's financial situation (Ahmed, 2017: 6).

Since public finance is concerned with planning, managing, and monitoring all government financial functions and transactions at the state level as a whole, when considering its nature, scope, and the goals it seeks to achieve, we find that it possesses a set of characteristics that may be shared with other sciences and sectors, or that distinguish it from existing sciences (Nashed, 2008: 10). The most prominent of these characteristics are the following:

- It is concerned with the needs of society at the national level and provides the necessary financial resources to satisfy them (Atwan, 2013: 623).
- It examines the rules and procedures related to aspects of public funds at the state level and how to plan, manage, and monitor these funds to ensure their proper utilization and rationalize their spending (Bandy, 2023: 8-9).
- It is linked to many sciences and sectors operating within the state, as it has close ties to economics, political science, and law, in addition to those public sectors such as health, education, and others (Al-Aasar, 2016: 32).

d) It works to first determine public spending and then provide the necessary economic resources to meet it, with the aim of satisfying public needs. In doing so, it is not concerned with the financial results (profits or losses) achieved from the activities it carries out (Bouthelja, 2022: 8).

Public finance supports governments in carrying out their work and duties, particularly those related to providing services to satisfy needs (Al-Zubaidi, 2015: 18). To achieve this satisfaction, projects and labor must be utilized, which requires a cash equivalent. These amounts are expressed in the financial system as expenditures. To meet these expenditures, the state must provide the necessary economic resources, known as revenues (Mousaed and Aqla, 2011: 20). For the state's financial aspects to proceed according to a clear methodology, rational decisions must be made, represented by conducting scientific estimates of the size of spending and cash flow, and the possible means to address the differences between these items. These decisions must also be unified in a publicly available document known as the general budget (Al-Damardash, 2016: 202). Based on the above, public finance has two components: expenditures and revenues. These components are managed through the general budget. The following explains these components, the mechanism for managing them, and the balance between them.

A. Public expenditures:

They are one of the most important tools used by governments to achieve their intended goals. Through them, countries are able to meet their basic needs and satisfy the needs of their society. Public expenditures are embodied either indirectly in cash, such as goods and services, or directly in cash, such as internal and external financial transfers (Al-Ansari, 2017: 19-21). Expenditures are of two types: the first is controlled expenditure, the level of which is controlled by administrations, and the second is uncontrolled expenditure, the amount and timing of which cannot be determined due to emergency circumstances (Abdulkadhim et al., 2022: 3-4). It has been defined as: the sum of what the state allocates and spends through its various bodies and organizations with the aim of obtaining the resources necessary to provide services that satisfy the needs of society, in accordance with the laws and limits it sets (Bartes, 2017: 35).

B. Public Revenues:

Public revenues are one of the most important components of the existence and sustainability of states, given their prominent role in state finances and general budgets. They are an important tool used by governments to finance the state treasury with the necessary and sufficient funds to meet public spending, enabling them to fulfill their obligations and achieve their goals (Al-Rashidi, 2024: 122). It has been defined as: the sum of the flows obtained by the state from internal and external sources in its sovereign capacity, or through its activities or its own assets (Zawi and Faraj, 2022: 460).

C. General Budget:

The federal general budget includes objective estimates of public revenues and realistic estimates of public expenditures for the upcoming fiscal year (Abdul Halim and Mahmoud, 2018: 100). The general budget is a tool used by governments to translate their directions and objectives into financial amounts, thereby expressing their intentions to implement them for society and its public needs (Sadkhan, 2019: 226). Thus, the budget, with its provisions, estimated expenditures, and estimated revenues, serves as a financial plan and the cornerstone upon which all financial decisions and transactions are based (Hamdan et al., 2019: 476). Furthermore, the budget, as a financial plan, is an essential means for legislative and oversight authorities and the public to assess the efficiency of government agencies and their ability to utilize their resources and achieve their goals (Abdullah and Hadi, 2017: 65). In short, the state's general budget is the financial mechanism through which government activities and procedures in various public areas can be organized and legislative oversight imposed (Hepworth, 2024:16). It is defined as: a financial, legal, and political document that specifies the expenditures and revenues required by governments to carry out their functions over a period of time, often a single fiscal year (Menifield, 2021:1).

5- Public Expenditure and Financial Accountability Secretariat (PEFA)

Departments responsible for public finance play a distinct role in implementing financial and economic policies. They are the primary tool enabling governments to direct economic activity and confront crises and challenges (Dahlis and Kashi, 2022: 111). This department provides support for strengthening financial discipline, strategic resource allocation, and operational efficiency (Hussein, 2022: 2). It also contributes effectively to organizing and enhancing the qualitative characteristics of useful accounting information and reporting on the results of financial transactions and activities (Farhood, 2019: 2620). This is in addition to maintaining the efficiency and effectiveness of the tasks assigned to the financial department and standardizing its executive procedures and Assessment methods across countries (Dailami, 2021: 122). In 2001, seven (7) partners (the European Commission, the International Monetary Fund, the World Bank, and the governments of France, Norway, Switzerland, and England) launched a unified group and joint program called Public Expenditure and Financial Accountability (PEFFA). The goal was to find a way to standardize financial management assessments among the partners and exchange experiences and expertise at the

international level. These entities worked to establish a joint headquarters in Washington, D.C., to manage their international activities. This headquarters was named the General Secretariat for Public Expenditure and Financial Accountability (SEFA). This partnership has gone through several stages since its founding until the present day (Neyra, 2018: 10).

In the first phase of its establishment, which occurred between 2001 and 2005, the Secretariat's efforts were combined in an effort to provide a unified methodology and reference tool for financial management assessments, and to test their suitability and compatibility with the realities of the participating countries and the possibility of adopting them (Lawson and Folscher, 2011: 110). This culminated in the preparation of an approved and publicly available version of the Public Financial Management Assessment Framework in 2005. This framework was implemented in Afghanistan and Zambia in the same year, and Assessment reports were issued for these countries (PEFA Secretariat, 2005:iii).

The second phase then began, extending from 2006 to 2011. The Secretariat focused on implementing the assessments, improving their quality, and monitoring the changes that had occurred. It also held meetings between members and countries that had conducted financial management assessments to exchange experiences and determine the necessary evaluations (<https://www.pefa.org/about/history>). This phase concluded with a comprehensive Assessment of the current state of the financial management assessment framework and the experiences implemented, as well as identifying obstacles and making necessary recommendations.

An updated version of the assessment framework was then issued (Lawson and Folscher, 2011:14).

This situation continued into the third phase, between 2012 and 2016, which witnessed significant changes in the achievements made by the General Secretariat for Public Expenditure and Financial Accountability (GSPEFA), represented by the provision of technical and logistical support to countries implementing public financial management assessments. This phase concluded with the issuance of an updated, comprehensive framework for assessing public financial management, based on international standards and good practices related to the basic pillars of public financial management (Leer, 2018: 2).

As for the fourth phase, which began in 2017, the GSPEFA continued its efforts to the assessment bodies, issuing numerous professional guides and frameworks related to financial management, in addition to translating these publications into several languages, including Arabic, and officially publishing them. One of the most notable events in this phase was the joining of two new partners: the Ministries of Finance of the Slovak Republic and Greater Luxembourg in 2019 (GSPEFA, 2019: iii).

6- Public Financial Management Assessment Framework:

As a result of discussions and exchange of expertise among members of the Public Expenditure and Financial Accountability Secretariat, and the consultations provided, a framework based on international standards and accepted practices was issued and updated. It is a monitoring framework that assesses aspects of public financial management in a country at a specific time, and supports the repetition of these assessments to provide comprehensive information on progress. It is one of the Assessment tools supporting the implementation of necessary reforms in financial management performance (PEFA Secretariat, 2011:1-2). The first version was issued in 2005, and was updated in 2011 and 2016 and published. The framework was subsequently translated into several languages, including Arabic (PEFA Secretariat, 2024:6). The framework is intended to be a dynamic document subject to updates based on field application and the views of governments, evaluators, and stakeholders (PEFA Secretariat II, 2018:7). The framework seeks to support the authorities responsible for financial management in identifying and taking the necessary measures to address shortcomings in financial management and enhance its strengths, by providing a report that provides an overview of the performance of these departments at the state level, based on a set of indicators used in Assessment processes. In addition, the framework works to analyze the economic environment in the country and compare the extent to which the strategies developed are consistent with public policies, as well as evaluate the procedures and decisions related to the stages of budget implementation, and examine the controls adopted in the collection of resources and their use towards the desired direction, in addition to evaluating the level of transparency and public accountability in financial aspects (Louis Hook, 2016: 43-44).

To ensure the comprehensiveness of the implemented assessments for all financial aspects, the framework identified three objectives that sound public finance management seeks to achieve: financial discipline, strategic allocation of available resources, and efficiency in providing public services (Word Bank, 2020:1). In order to evaluate the ability of administrations to ensure the achievement of the desired goals, the framework identifies (7) main and comprehensive axes for the various financial aspects and budget stages, from which a set of indicators and dimensions branch out, each concerned with evaluating a specific aspect of public financial management. The number of approved indicators reached (31) thirty-one indicators, while the number of dimensions reached (94) ninety-four dimensions, each of which is evaluated with ratings ranging from A to D (Tkachenko, 2022:14). The framework is accompanied

by (4) four guidelines, each of which is concerned with clarifying a specific aspect of the stages of the Assessment processes being implemented, which can be used in implementing reform processes for public financial management (PEFA Secretariat-IV, 2020:13). The framework and accompanying guides have recently become the standard methodology for financial affairs assessments, having been implemented in more than 153 countries and resulting in more than 600 completed assessment reports that address aspects related to financial affairs management (Keita, et al., 2019:11).

7- Public Finance Transparency Assessment Model:

This section uses the indicators and dimensions of the Public Finance Management Assessment Framework issued by the Secretariat for Public Expenditure and Financial Accountability related to financial transparency practices to propose a comprehensive model compatible with the reality of the local financial environment. It can be applied to assess the adequacy and efficiency of transparency practices and levels adopted in public finance disclosure.

Table (2)

“Assessment Framework of Public Financial Management According to PEFA Secretariat”

(With Rationale for Adaptation)

Indicator	Dimension	Rationale for Adaptation
1. Budget Classification	1) Budget Classification	This indicator does not address internationally recognized classifications for the contents of the general budget, which are essential for providing users with sufficient information.
2. Budget Documentation	2) Budget Documentation	The main budget documents subject to Assessment are not clearly defined in this indicator.
3. Public Access to Fiscal Information	3) Public Access to Fiscal Information	To adequately cover aspects of disclosure, indicator (3) should be split into two separate indicators: the first focusing on general public financial disclosure, and the second specifically on disclosures related to the state budget. Therefore, indicators (3) and (4) are proposed, along with dimensions (7) through (14), to clearly define the disclosure aspects under evaluation.
4. Reporting on Fiscal Risks	4) Oversight of Public Institutions	This indicator does not cover the Assessment of risks related to the federal general budget.
	5) Oversight of Local Institutions	
	6) Contingent Liabilities and Fiscal Risks	
5. Budget Preparation Process	7) Budget Calendar	This indicator and its dimensions are generally appropriate for the local financial context with minor modifications.
	8) Budget Guidelines	
	9) Budget Submission to the Legislature	
6. Procurement Management	10) Procurement Monitoring	It is necessary to add a dimension covering the legal framework that governs procurement processes, as well as another dimension focusing on pre- and post-procurement audit procedures.
	11) Procurement Methods	
	12) Procurement Transparency	
	13) Procurement Complaints Mechanism	
7. In-Year Budget Reports	14) Coverage and Comparability of Reports	Add clarity to reports on the implementation results of the general budget. Also, restructure and revise dimensions to better clarify coverage scope.
	15) Timeliness of Reports	
	16) Accuracy of Reports	
8. Annual Financial Reports	17) Completeness of Annual Financial Reports	

Indicator	Dimension	Rationale for Adaptation
	18) Submission of Annual Reports for External Audit	Modify dimensions to ensure they evaluate the essential aspects of annual financial reports. The dimension on accounting standards should be removed.
	19) Accounting Standards	

“ Proposed Assessment Model and Results of Application “

Indicator	Dimension	Assessment Level	Reason for Evaluation
1) Classification of General Budget Items	1) Qualitative Classification	A	Adoption of classifications consistent with international practices in classifying federal general budget items.
	2) Administrative Classification		
	3) Functional Classification		
	4) Economic Classification		
2) Documentation of the General Budget	5) General Budget Document	B	Delay in disclosure of the Budget Law document and instructions facilitating its implementation.
	6) Budget Execution Instructions		
3) Disclosure of Public Finance Information	7) Fiscal and Monetary Policies and Their Potential Risks	B	Weak disclosures related to economic forecasts and the potential risks accompanying adopted fiscal and monetary policies.
	8) Macroeconomic Forecasts		
	9) Public Debt and Sovereign Guarantees	A	Adequate disclosure of public debt and sovereign guarantees.
4) Disclosure of Federal General Budget Information	10) Central Recommendations on Budget Trends	A	Central recommendations are prepared and disclosed.
	11) Annexes to the General Budget Proposal	C	Low completeness of legal annexes to the Budget Law.
	12) General Budget Proposal		Delay in disclosure timing of the budget proposal by the Ministry of Finance.
	13) Results of Budget Execution	B	Delay in disclosures related to budget execution results caused delays in oversight reports.
	14) Oversight Reports		
5) Reporting on Fiscal Risks	15) Risks of Public Spending Units	B	Weak audit procedures related to identifying current or potential risks and necessary responses.
	16) Risks of Self-Financed Units		
	17) Risks of the Federal General Budget	C	Lack of consideration for identifying risks related to the state budget.
6) Preparation of the Federal General Budget	18) Budget Preparation Calendar	B	Delay in meeting the legally specified timetable for budget preparation.

Indicator	Dimension	Assessment Level	Reason for Evaluation
	19) Budget Preparation Controls	A	Availability of documented and published controls.
	20) Submission of the Budget to the Legislative Authority	C	Delay in submission timing of the general budget by the executive to the legislature.
7) Procurement Management	21) Procurement Management and Implementation Legislation	A	Availability of documented and published legislation clarifying procurement management and implementation procedures.
	22) Methods of Procurement Execution		
	23) Procurement Transparency	C	Weak disclosures related to executed procurements.
	24) Pre- and Post-Procurement Audits	A	Internal and external audits are conducted before and after procurement.
8) Federal General Budget Execution Reports	25) Scope of Reports	B	Reports do not cover performance-related aspects.
	26) Comparability of Reports	A	Monthly actual execution reports are clear, comparable, and reported at the beginning of the following month.
	27) Clarity and Accuracy of Reports		
	28) Timeliness of Reports		
9) Annual Financial Reports	29) Types of Reports	A	Law specifies multiple types of reports to be prepared, disclosed, and their required features.
	30) Characteristics of Reports		
	31) Submission of Reports for Audit	C	Delay in submitting reports for external audit.

8- CONCLUSION:

The research included two parts. The first focused on clarifying the concepts of the theoretical aspects, while the second addressed practical aspects. The first part covered the literature on the terms financial transparency and public finance. It then clarified aspects related to the Secretariat of Public Expenditure and Financial Accountability (PEFA), as well as the framework under study (the Public Financial Management Assessment Framework) issued by the aforementioned Secretariat. The second part of this research adapted the tools of the Secretariat of Public Expenditure and Financial Accountability's framework to align with transparency practices in Iraq, resulting in an integrated model that was applied practically to assess levels of public finance transparency and extract a set of results for each of the approved and proposed dimensions.

The research reached the following set of conclusions:

- The departments concerned with financial affairs are not paying enough attention to keeping up with emerging international standards and guidelines.
- The Secretariat of Public Expenditure and Financial Accountability's framework can be applied to assess and evaluate levels of public finance transparency.
- There is a delay or weakness in the disclosure of general budget documents and their attachments, as well as the adopted fiscal and monetary policies.
- Failure to identify and disclose risks associated with or potential to the general budget, and the necessary responses thereto.
- The executive authority's delay in submitting the federal general budget to the legislative authority, resulting in delays in its approval and implementation.
- Low level of disclosure of details of procurement operations carried out by public government entities.

g) Weak commitment by public government units to submit their financial reports to external audit bodies in the country.

The study recommended the following:

- a) Providing financial and human support to departments concerned with financial affairs, enabling them to keep pace with the adoption of appropriate international developments.
- b) Attention should be paid to adapting and implementing the Public Expenditure and Financial Accountability Framework at the local level and benefiting from its results.
- c) Obligating government entities to implement legal provisions that guarantee the timeliness of disclosure of financial information and documents.
- d) Highlighting the importance of public budget risks and their necessary responses.
- e) Obligating the executive authority to implement the provisions of the Federal Financial Management Law and submit budgets on time.
- f) Supporting the Ministry of Planning in completing and activating the public tender and procurement announcement platform.
- g) Obligating and holding accountable entities that fail to submit financial statements for external audit.

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