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مقترح آليات لتقييم وتطوير الرقابة المالية والإدارية في وزارة الحكم
المحلي

إعداد :

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إشراف : الأستاذ الدكتور طارق الحاج

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المستدامة - جامعة القدس

1432هـ – 2011م



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عمادة الدراسات العليا
بناء مؤسسات وموارد بشرية - معهد التنمية المستدامة

إجازة الرسالة

مقترح آليات لتقييم وتطوير الرقابة المالية والإدارية في وزارة الحكم المحلي

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- 3- ممتحنا خارجيا : د. حسين الأعرج

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Proposed mechanisms to evaluate and develop financial and administrative control of the Ministry of Local Government

Abstract

This study examined evaluation of the administrative and financial control in the Ministry of Local Government, and to propose mechanisms to develop it, from the point of view of the employees at the Ministry of Local Government. The study also aimed to examine the difference of the evaluation of administrative and financial control in the Ministry of Local Government, due to a set of independent variables.

To achieve the objectives of the study, the study used two tools for data collection, the first is a questionnaire consisted of two parts, one is containing the personal information as gender, years of experience, and job rank, the questionnaire second part, included items distributed to four areas, these areas are monitoring mechanisms, organizational mechanisms, legal mechanisms, and human capacity. The questionnaire was valid and reliable. It was distributed to a stratified random sample consisted of (149) employees in the Ministry of Local Government. The second tool was the interview composed of questions to identify mechanisms of development. Ten of holders of important positions in the Ministry of Local Government were interviewed, as their jobs were associated with the administrative and financial control.

The data was treated using the statistical package for Social Sciences. The study found the following results: The total score of evaluation the mechanism of financial and administrative control of the Ministry of Local Government, was high with percentage of (72.2%) on all the domains. There were no statistically significant differences at the level of significance ($\alpha \leq 0.05$) in the evaluation of mechanisms of administrative and financial control in the Ministry of Local Government due to gender, years of experience, and job rank.

Interviewees suggested mechanisms to develop the administrative and financial control. These mechanisms include: the availability of training programs according to the needs of staff, the need for regulations and laws to control, building mechanisms for how to follow up and to treat what scanned by the control units, and forming a committee to enable individuals and departments complain about comptroller's reports, and forming a committee examine the reports of administrative and financial control and its recommendations.

The researcher recommended a set of recommendations including the adoption of the recommendations and procedures issued by the department of administrative and financial control, and considered them as final results and not to overcome them or questioning their credibility, building standards for the work of the administrative and financial control, which reduces the interpretations based on the control units employees in their judgments on actions carried out by municipalities and various boards, the immediate necessity, to consider the structure of the department of administrative and financial control in action, which contributes seriously to a better quality of work of administrative and financial control and the need to link the training of the staff of the Department of administrative and financial control, with their daily content and activities, that they practiced.

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	84.0	4.20		17	1
	80.4	4.02		13	2
	80.2	4.01		18	3
	79.2	3.96		12	4
	78.6	3.93		14	5
	78.0	3.90		4	6
	76.6	3.83		1	7

: -2.4

	75.8	3.79	.	16	8
	75.4	3.77	.	8	9
	74.4	3.72	.	6	10
	74.0	3.70	.	15	11
	73.8	3.69	.	5	12
	73.6	3.68	.	9	13
	73.4	3.67	.	3	14
	73.4	3.67	.	7	15
	73.2	3.66	.	19	16
	72.0	3.60	.	21	17
	70.4	3.52	.	2	18
	69.4	3.47	.	10	19
	68.6	3.43	.	11	20
	65.8	3.29	.	20	21
	74.8	3.74			

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(%80.2 %80.4 %84.0)

(2 21 19 7 3 9 5 15 6 8 16 1 4 14 12)

%76.6 %78.0 %78.6 %79.2)

%73.2 %73.4 %73.4 %73.6 %73.8 %74.0 %74.4 %75.4 %75.8
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(20 11 10)
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	72.8	3.64		6	1
	71.8	3.59		8	2
	71.6	3.58		7	3
	70.4	3.52		5	4
	69.8	3.49		10	5

: -3.4

	69.6	3.48		9	6
	68.8	3.44		1	7
	68.8	3.44		13	8
	66.0	3.30		11	9
	65.4	3.27		4	10
	64.0	3.20		12	11
	62.0	3.10		2	12
	62.0	3.10		14	13
	59.8	2.99		3	14
	67.4	3.37			

(5) *

(3:4)

(7 5 8 6)

(%70.4 %71.6 %71.8 %72.8)

(14 2 12 4 11 13 1 9 10)

%66.0 %68.8 %68.8 %69.6 %69.8)

(%62.0 %62.0 %64.0 %65.4

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	72.8	3.64	.	4	4
	71.8	3.59	.	6	6
	71.6	3.58	.	5	5
	70.4	3.52	.	3	3
	69.8	3.49	.	8	8
	69.6	3.48	.	7	7
	65.4	3.27	.	2	2
	59.8	2.99	.	1	1
	69.6	3.48			

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(4:4)

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(%70.4 %71.6 %71.8 %72.8)

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(%65.4 %69.6 %69.8)

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(%59.8)

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: **.4.1.1.4**

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	85.0	4.25		14	1
	82.8	4.14		7	2
	81.4	4.07		8	3

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	79.4	3.97		5	4
	78.6	3.93		6	5
	77.0	3.85		12	6
	73.6	3.68		9	7
	72.2	3.61		13	8
	72.2	3.61		10	9
	70.8	3.54		11	10
	70.0	3.50		4	11
	69.2	3.46		1	12
	69.0	3.45		3	13
	68.4	3.42		2	14
	75.0	3.75			

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(%81.4 %82.8 %85.0)

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%70.8 %72.2 %72.2 %73.6 %77.0 %78.6 %79.4)

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	75.0	3.75		1
	74.8	3.74		2
	69.6	3.48		3
	67.4	3.37		4
	72.2	3.61		

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($\alpha \leq 0.05$)

(One-Way ANOVA)

: (9:4) (8:4)

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10 (87 =)	10-5 (41 =)	5 (21 =)	
3.69	3.72	3.99	
3.26	3.47	3.63	
3.49	3.50	3.36	
3.79	3.71	3.65	
3.58	3.62	3.73	

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0.069	2.721	0.762	2	1.523		
		0.280	146	40.865		
			148	42.388		
*0.022	3.913	1.373	2	2.745		
		0.351	146	51.217		
			148	53.963		
0.748	0.292	0.175	2	0.349		
		0.599	146	87.444		
			148	87.793		
0.387	0.954	0.217	2	0.434		
		0.227	146	33.175		
			148	33.608		
0.283	1.272	0.180	2	0.361		
		0.142	146	20.705		
			148	21.066		

($\alpha \leq 0.05$)

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(8:4)

(0.283 0.387 0.748 0.069)

($\alpha \leq 0.05$)

(0.022)

($\alpha \leq 0.05$)

: (9:4)

(Scheffe)

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10	10-5	5		
*0.3623	0.1590		3.63	5
0.2034			3.47	10-5
			3.26	10

($\alpha \leq 0.05$)

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($\alpha \leq 0.05$)

(One-Way ANOVA)

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(17=)	(66=)	(36=)	(30=)	
3.67	3.78	3.66	3.77	
3.40	3.32	3.41	3.42	
3.40	3.55	3.48	3.36	
3.91	3.78	3.72	3.62	
3.63	3.63	3.59	3.59	

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0.668	0.522	0.151	3	0.453		
		0.289	145	41.935		
			148	42.388		
0.820	0.308	0.114	3	0.341		
		0.370	145	53.622		
			148	53.963		
0.706	0.466	0.280	3	0.839		
		0.600	145	86.954		
			148	87.793		
0.214	1.512	0.340	3	1.019		
		0.225	145	32.589		
			148	33.608		
0.925	0.158	0.023	3	0.068		
		0.145	145	20.998		
			148	21.066		

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79()	1
80	2
85	3
87	4

46	1.3
46	2.3
47	3.3
48	4.3
49	5.3
53	1.4
53	2.4
55	3.4
57	4.4
58	5.4
60	6.4
62	7.4
63		8.4

	
64		9.4
	
65		10.4
	
65		11.4
	

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..... **Abstract**

1 :

1	1.1
2	2.1
3	3.1
3	4.1
3	5.1
4	6.1
4	7.1

5 :

5	1.2
6	2.2
6	3.2
8	4.2
8	5.2
9	6.2

10		7.2
10		8.2
11		9.2
13	.....		1.9.2
13	.....	:	1.1.9.2
14	.....	:	2.1.9.2
16	.....		2.9.2
16	.....		1.2.9.2
17	.....		3.9.2
20	.....	:	4.9.2
21	.....	:	5.9.2
22	.....		6.9.2
24	.....		7.9.2
24	.....		1.7.9.2
26	.....		8.9.2
27	.....		5.2
28	.....		6.2
30	.....		1.6.2
30	.....		2.6.2
31	.....:		3.6.2
32	.....		2.2
32	.....		1.2.2
42	.....		2.2.2
45	.....	:
45	.....		1.3
45	.....		2.3
47	.....		3.3

47	.....	1.3.3
48	.....	2.3.3
49	.....	3.3.3
49	.....	4.3.3
50	.....	4.3
50	.....	5.3
51	.....	6.3
52	.....	:
52	.....	1.4
52	.....	1.1.4
53	.....	1.1.1.4
55	.....	2.1.1.4
57	.....	3.1.1.4
58	.....	4.1.1.4
		5.1.1.4
60	.....
62	.....	2.1.4
62	.....	1.2.1.4
64	.....	2.2.1.4
66	.....	3.1.4
71	.....	:
71	.....	1.5
71	.....	2.5
73	.....

88	.....
89	.....
91	.....