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Identifying the Readiness of Transparency and Accountability to Reduce the Administrative and financial corruption in the Palestinian Ministry of Finance

Prepare by: Mohammad Abu Afifeh.
Supervisor:Dr. Yaser Shaheen.

Abstract

This study aimed at identifying the readiness of The Ministry of Finance to apply the standards of transparency and accountability and reaching solutions or suggestions that would inhance transparency and accountability in the Ministry of Finance from the employees' point of view, and to reduce the administrative and financial corruption in the Palestinian Ministry of Finance. It also aimed at recognizing the most important proposals and recommendations for strengthening the role of transparency and accountability to reduce the financial and administrative corruption in the Ministry of Finance.

Among the most important justifications for this study is what people do say about the corruption in the institutions of the Palestinian State in general, and the Ministry of Finance in particular. Another justification is the apparent lack of studies relating to transparency and accountability in the institutions of the Palestinian state in general, and the Ministry of Finance in particular. Moreover, it is the researcher's personal desire to study this subject as he is an employee in the Palestinian Finance Ministry.

The researcher used the descriptive approach in the completion of this study. The data collection, the answering of questions and the choosing of hypotheses were done by reviewing the previous literature and addressing it by criticism and analysis. It was also done by designing a special questionnaire for the study. The analyzing, processing and displaying of the results was done by the Statistical Package of the Social Sciences (SPSS), and that was carried on the Ministry's employees who were about (967), and the sample was (242). The percentage was 25%, and the survey was done during the period between February, 2013 and July, 2013.

The population of the study consisted of the senior, middle and lower managements in the Palestinian Ministry of Finance in the West Bank, on the grounds that these groups are able to diagnose the readiness of transparency and accountability to reduce the financial and administrative corruption. The researcher used the stratified random sampling method from the staff of the ministry which was about 967 employees. The validity and reliability of the tool was verified. The Alphakropack coefficient of stability was 98%, which reflects a high degree of consistency.

The most important results of this study are: The existence of transparency in the Palestinian Ministry of Finance is moderate. The Palestinian Ministry of Finance works to promote transparency by having a financial disclosure for each employee, in addition to the high degree of confidence that the ministry has had from the financiers. However, the ministry did not give attention to some of the indicators of transparency in its fairly application to the financial and administrative decisions on all employees, the employees' disclosure of their own interests that conflict with the interests of labor, the ministry's adoption of open meetings with the public, and that the ministry is working on accountability through evaluating the performance of the staff. The ministry also grants the control departments powers that would enable them to exercise their functions efficiently.

The staffs are also held accountable for any violations or irregularities in the work procedures. It was all according to the employees' points of view.

It was found that there are shortcomings in the practice of some indicators in accountability. The ministry should provide incentives to encourage staff to report any irregularities or abuses. There should also be a system in the ministry to follow up on complaints and suggestions, in addition to the adoption of effective, fiscal and administrative policies by the ministry to establish a successful accountability. And that, too, was according to the employees' answers concerning the readiness in the Ministry of Finance for transparency and accountability.

In light of the results, the researcher presented some proposals to the Palestinian Ministry of Finance: - the necessity to develop an electronic computing system for all the financial and administrative operations, and to make contacts with the relevant ministries in order to reduce the financial and administrative corruption and reduce mistakes. Giving the powers and authority according to the job description, so as to divide responsibilities between employees in accordance and harmony with their responsibilities in the work, so as not to accumulate and keep the responsibilities in the hands of some influential people. Strengthening the role of regulators and auditors, and expanding their powers and enabling institutions and foreign regulatory bodies to do the responsibilities they are entrusted to, so as to reduce corruption. Setting up ways to connect and communicate with regulators to get to the corrupt in a time. Organizing a comprehensive information base, to find a suitable environment to fight corruption. The application of justice in the administrative and financial decisions based on the basis of clear criteria, so that decisions are made based upon it, to reduce nepotism and favoritism and commit staff of the ministry to declare their own interests that conflict with the interests of labor.

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(SPSS) Statistical Package For Social Sciences

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	1.10415	2.9955		7
	1.06411	2.9909		16
	.88222	2.9500		1
	1.20377	2.9455		14
	1.07628	2.8773		20
	1.13712	2.8682		6
	1.20773	2.8273		15
	1.13310	2.7682	.	21
	1.06995	2.7364		5
	1.13412	2.6227		10
	1.06410	2.5682		18
	1.12373	2.5455		4
	1.17568	2.5364		9
	1.11999	2.5364		17
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	1.10660	2.9091		27
	1.12057	2.9045		26
	1.11404	2.9000		12
	1.13457	2.8636		19
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	1.05863	2.8409		25
	1.07821	2.8045		18
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	1.14295	2.7773		20
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	1.10828	2.5955		15
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1.34231	3.3955			13
1.17941	3.3591			2
1.32426	3.3500			15
1.37065	3.3409			12
1.30408	3.3273			4
1.39098	3.3182			14
1.27539	3.2409			3
1.36109	3.2364			5
1.61984	3.1409			9
1.38972	3.0136			10
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0.00	0.334**	
0.00	0.379**	

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=   R = 0.398

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R = 0.334

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$(0.05 \geq \alpha)$

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● : $(0.05 \geq \alpha)$

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0.042	2.356	1.313	5	6.563		
		0.557	214	119.195		
			219	125.757		
0.253	1.330	0.896	5	4.480		
		0.674	214	144.189		
			219	148.669		
0.099	**1.880**	**1.067**	**5**	**5.336**		
		0.568	**214**	**121.507**		
			219	**126.843**		

$(0.05 \geq \alpha)$ (5.4)

(0.05)   (0.099)

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$(0.05 \geq \alpha)$

(0.253)

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$(0.05 \geq \alpha)$

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(LSD)   (6.4)   :

6.4:   (LSD)

مدير عام فأعلى	مدير A,B,C	نائب مدير	رئيس قسم	رئيس شعبة	موظف	
*-0.81984-	*-0.30621-	---	---	---	---	موظف
---		---	---	---	---	رئيس شعبة
*-0.79986-	*-0.28624-	---	---	---	---	رئيس قسم
*-0.79509-	---	---	---	---	---	نائب مدير
---	---	---	0.28624*.	---	0.30621*	مدير A,B,C
---	---	0.79509*.	0.79986*.	---	0.81984*	مدير عام فأعلى

● $(\alpha = 0.05)$

A,B,C

A,B,C.

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(7.4)   :

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0.055	2.580	1.450	3	4.350		
		0.562	216	121.407		
			219	125.757		
0.241	1.409	0.951	3	2.853		
		0.675	216	145.816		
			219	148.669		
0.157	**1.755**	**1.006**	**3**	**3.018**		
		0.573	**216**	**123.824**		
			219	**126.843**		

(7.4) $(\alpha \geq 0.05)$

(0.157)   (0.05)

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$(\alpha \geq 0.05)$

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المعنوية $(\alpha \geq 0.05)$

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(0.05 ≥ α)

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(8.4)

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0.117	1.988	1.126	3	3.379		
		0.567	216	122.378		
			219	125.757		
0.054	2.583	1.716	3	5.148		
		0.664	216	143.521		
			219	148.669		
0.070	**2.390**	**1.359**	**3**	**4.076**		
		0.568	**216**	**122.767**		
			219	**126.843**		

(0.05 ≥ α)   (8.4)

(0.05)   (0.070)

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(0.05 ≥ α)

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		0.607	2	1.214		
0.349	1.058	0.574	217	124.543		
			219	125.757		
		0.882	2	1.764		
0.274	1.303	0.677	217	146.905		
			219	148.669		
		0.722	**2**	**1.443**		
0.289	**1.249**	**0.578**	**217**	**125.400**		
			219	**126.843**		

$(0.05 \geq \alpha)$ (9.4)

(0.289)

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$(0.05 \geq \alpha)$

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$(0.05 \geq \alpha)$

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		0.514	3	1.542		
0.445	0.894	0.575	216	124.215		
			219	125.757		
		0.478	3	1.433		
0.553	0.701	0.682	216	147.236		
			219	148.669		
		0.484	**3**	**1.451**		
0.477	**0.833**	**0.581**	**216**	**125.392**		
			219	**126.843**		

$(0.05 \geq \alpha)$ (10.4)

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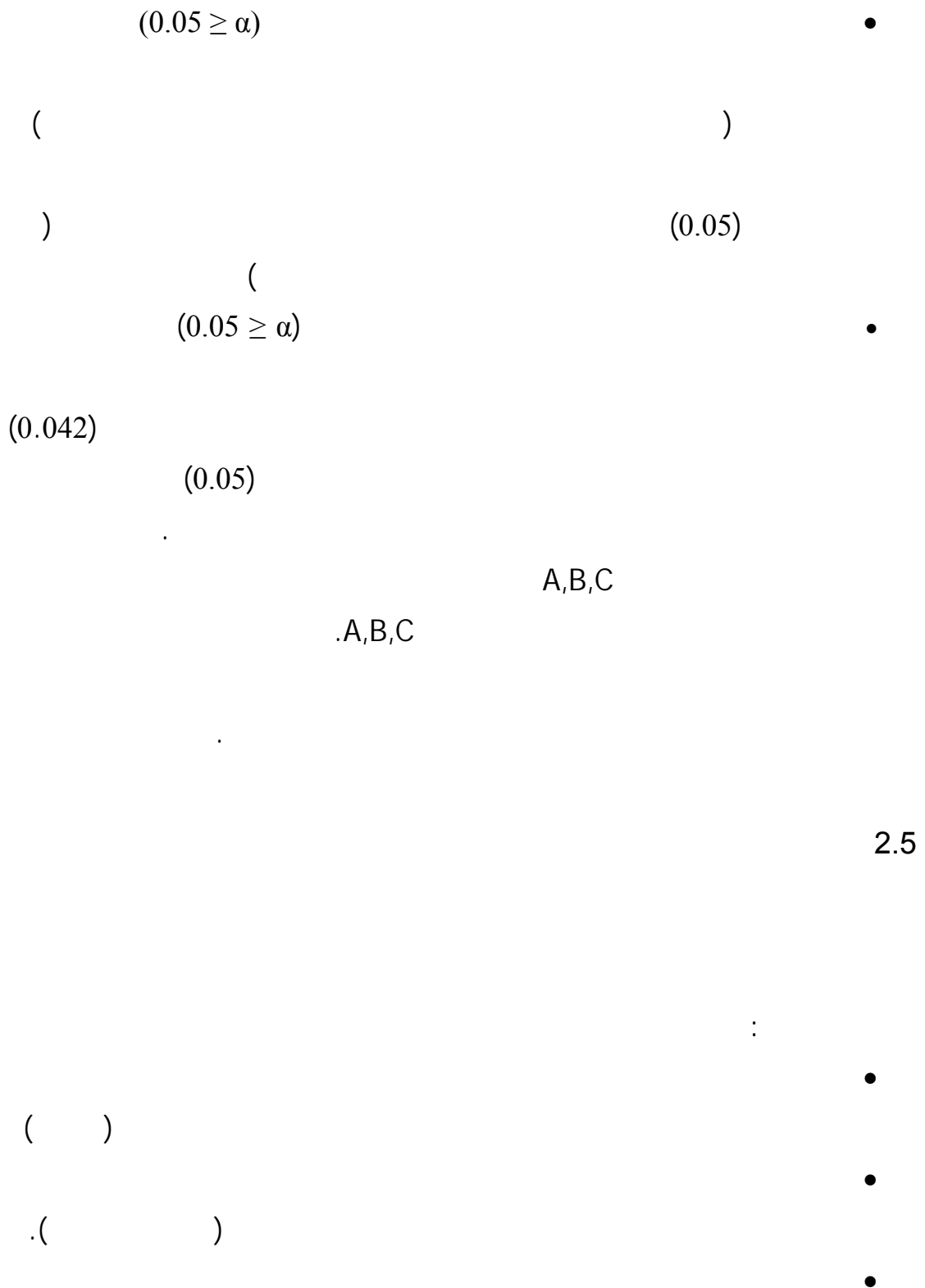
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