الهيئة الاستشارية الفلسطينية
لتطوير المؤسسات غير الحكومية في محافظة جنين

The Reality of Financial and Administrative Practices for civil society organizations

The Extent of their Compatibility with Standards of Transparency, Integrity and Anti-Corruption

2018

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The Reality of Financial and Administrative Practices for civil society organizations: The Extent of their Compatibility with Standards of Transparency, Integrity and Anti-Corruption

Note:

This study has been implemented by Human Resources Company for Consultations and Training HRD for Anti-Corruption Commission and the Palestinian Consultative Staff for Development of NGOs and the Palestinian National Institute for NGOs. Results or Ideas do not necessary express the Opinions of the three parties.

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Speech of the Anti-Corruption Commission (PACC)

Studies and researches are one of the main axes of the National Strategy for Combating Corruption for the years 2015-2018. They contribute to identifying the strengths and weaknesses of the targeted sectors in terms of compliance to the general principles of transparency, integrity and combating corruption, which necessarily contribute to reducing the chances of corruption. As it's confirmed by PACC, it should be the duty of competent and concerned parties to follow-up on results and recommendations of such studies.

The Palestinian civil society sector is a lever for economic, social and cultural development in Palestine. It is a partner in all fields, especially the aspects related to changes, controls, pressures and influences. The previous period between PACC and the civil society sector has been unprecedented in terms of readiness and influence.

PACC and the institutions of the civil society sector have carried out many programs and activities which have had a great effect on influencing the public opinion and disseminating knowledge about the importance of public participation in the efforts to combat corruption. In cooperation between PACC and partner organisations from this sector important studies were prepared and published. We also published proceedings of a workshop on the role of civil society organizations in the fight against corruption.

This study, which we are happy to publish to the public, is one of the most important studies that target this sector. It's connected directly to the concerns of PACC in areas of transparency and integrity and risks of corruption in the administrative and financial procedures of the civil society organisations. We hope that it will be a concern for all civil society organisations, their umbrella organizations and relevant ministries.

Rafiq Al-Natsheh
The Commissioner

A speech for the Palestinian consultative staff for the Developing of NGOs and the Palestinian National Institute for NGOs

This study comes within the efforts of the Palestinian consultative staff for the Developing of NGOs and the Palestinian National Institute for NGOs and the Anti-Corruption Commission in Palestine to reinforce joint work strategies and bilateral efforts of the private sector and the governmental sector to reduce corruption in Palestine. It also focuses on a vision based on the important role played by Palestinian civil society organizations to contribute with other sectors to address this phenomenon. It is also based on a deep understanding for the role of Palestinian NGOs in enhancing the role of good governance principles, developing accountability, monitoring systems in the institutional infrastructure of NGOs and promoting the concept of community accountability for social and economic development to be consistent with national and international developmental plans.

Studies and research in this area are an integral part for self-building programs that contribute to building national cadres working in civil society organizations to combat all forms of corruption and enable them to exercise their role effectively, responsibly and objectively according to the principles that achieve their purposes and objectives. We are always eager to cooperate between NGOs and the Anti-Corruption Commission in the implementation of such studies, which establish a relationship based on mutual understanding and attention to tackling the phenomenon of corruption. Thus, strengthening the culture of institutional building, the rule of law, integrity, accountability and social culture based on justice and equality in addition to provision of equal opportunities. We also believe that the Anti-Corruption Commission's direction and its primary role in addressing the corruption files and its efforts in developing national anti-corruption strategies is the result of a broad participatory process, discussion with most of the components of society and a step in the

right direction. We are fully prepared to contribute to the strategy and to take responsibility for translating this strategy into Specific actions and measures. We will work with the Anti-Corruption Commission to translate these strategies into realistic and practical actions on the ground.

We are fully agreeing with the Anti-Corruption Commission that corruption is another facet of the Israeli occupation, and the resistance to corruption in our official and civilian institutions is essentially an indirect resistance to the occupation, which daily tries to prove our inability as a people to build a state.

We thank the Anti-Corruption Commission, all our partners in Palestinian NGOs, government bodies and ministries that contributed to the preparation of this study for their great work in order to create a healthy environment for the work of the private sector. We renew our full commitment to joint cooperation to promote the independence of civil action and institutional building that strengthens our society to meet challenges, achieve freedom and independence, and build an independent democratic state with Jerusalem as its capital.

Moatasem Zayed
Executive Director of the Palestinian consultative staff for the Developing of NGOs and the Palestinian National Institute for NGOs
Member of the Coordinating Council for Civil Action in Palestine

Major terminology and abbreviations	
NGOs	Non-Governmental Organizations
PA	Palestinian Authority
PACC	Palestinian Anti Corruption Commission
Accountability	Accountability(see procedural definition)
Integrity	Integrity(see procedural definition)
Transparency	Transparency(see procedural definition)
Basic Law	Palestinian modified basic law for 2003
AMAN	Coalition for Integrity, Transparency and Accountability (AMAN)
USAID	United State Agency for International Development
UNDP	United Nations Development Programme

Chapter One

STUDY PLAN

1.1 Introduction

Since the establishment of the Palestinian National Authority (PNA), there has been a significant increase in the number of Palestinian NGOs that are active in various fields which contribute to the overall development process. These institutions have played important roles in providing community services in different sectors. The development of these institutions and expansion of funding opportunities has been accompanied with a need for a necessary development of its organizational structure and internal institutional capacities. Despite the existence of a law regulating its work (the law of charities for 2000). However; many of these institutions have also their own administrative and financial systems to control the policies as well as its regulatory procedures, which are supposed to organize its work and ensure its compliance with the laws and regulations adopted. However, as we all know, the capacities of these institutions vary due to their differences in size, number of employees, nature of activity, number of its branches, the efficiency of their administrative staff and members of their board. Therefore, this disparity, especially in institutions with low capacities (and often the small ones), has led to many gaps in their work, which emerged through some monitoring reports that revealed a weakness in the performance of a number of these institutions and the inefficiency of their internal control systems or weakness of commitment to these regulations in their administrative and financial practices. More specifically, the reports of the Office of State Audit and Administration Control Bureau[1] refer to excesses with respect to compliance with the procedures of recruitment, disbursement, disclosure of some aspects of financial activity and other important aspects in the performance of these institutions. There are also reports of problems related to the effectiveness of the administrative and financial systems of these institutions in the application of the principles of good governance, control of public funds, promotion of integrity, transparency and

1. Report of state Audit and administrative control Bureau.

accountability within these institutions, rather than the existence of suspicious corruption suspicions surrounding the work of some civil Society Organization CBOs. It is therefore necessary to conduct studies to diagnose the reality of administrative and financial practices in these institutions and their commitment to the administrative and financial systems adopted and the level of efficiency and effectiveness of these systems in promoting the standards of transparency, integrity and accountability to ensure fight against corruption and prevention. Accordingly, this study has been conducted for the benefit of Anti-Corruption Commission and the Palestinian Consultative Staff for Development of NGOs and the Palestinian National Institute for NGOs. This study aims at employing the scientific research approach for diagnosing the reality of the administrative and financial practices of civil Society organization CBOs finding solutions regarding the level of commitment of these institutions, concluding conclusions concerning level of commitment of these institutions in their existing systems and the extent to which these systems comply with the standards of integrity, accountability and transparency in a manner that fortify these institutions from corruption. Moreover; this study presents a group of recommendations which these institutions and their partners can benefit from.

1.2 Study problem:

The administrative, financial systems and extent of commitment to apply them are among the most effective indicators for measuring the levels of governance within institutions in general, public and private institutions in particular. The existence of effective administrative and financial systems is an enhanced process for an effective integrity system that reduces the risk of corruption and helps prevent it.

In the Palestinian context, the absence of a unified model for the administrative and financial systems of civil institutions, the development of their financial and administrative systems, the

disparity of their capacities, capabilities and budgets, lack of real development opportunities lead to weakening the level of integrity, transparency accountability and reduce their ability to combat corruption which increase the risks of being exposed to corruption problems and weaken its capacity to confront it.

Therefore, the problem that this study is trying to tackle is to identify the reality of practices, administrative, financial procedures of civil institutions, compliance with the standards of transparency, integrity, accountability and combating corruption. More specifically, the study will address the issue of what is the adequacy and effective for governance of the administrative and financial systems of these institutions and immunizing them against administrative corruption?

1.3 Study Questions:

Based on the above, the study questions are as follows:

1. What is the level of commitment of the civil institutions in the standards of transparency, integrity, accountability and combating corruption within their administrative and financial procedures?
2. What is the level of commitment of civil institutions in transparency, integrity, accountability and combating corruption in their financial procedures?
3. Do the administrative and financial systems in the civil institutions have sufficient level of executive regulations and instructions to enable them to combat corruption?
4. How effective are these systems in promoting compliance with the principles of transparency, integrity, accountability and combating corruption?
5. What are the most important weaknesses in these administrative and financial systems, which weaken their ability to promote adherence to the principles of transparency, integrity, accountability and fight corruption?

6. What are the most important challenges facing NGOs in developing their administrative and financial systems to become better able to confront corruption.
7. To what extent is the governance system in the civil institutions is compatible with transparency, integrity, accountability and anti-corruption standards?
8. Are there statistically significant differences at the level of significance (α = 0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in civil institutions in relation to the financial and administrative system attributed to the variables of annual budget size and the size of the civil institution?

1.4 Study Hypotheses:

1. There are no statistically significant differences at the level of (α>=0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management system attributed to the variable annual budget size.
2. There are no statistically significant differences at the level of (α>=0.05), in terms of assessing the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management practices attributed to annual budget size.
3. There are no statistically significant differences at the level of (α>=0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in human resources management attributed to the variable annual budget size.
4. There are no statistically significant differences at the level of significance (α>=0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the

management of financial resources attributed to the variable annual budget size.

5. There are no statistically significant differences at the level of significance (α>=0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the administrative system attributed to the variable size of the institution
6. There are no statistically significant differences at the level of significance (α>=0.05), in terms of evaluating the institutional capacities in the field of accountability in integrity, transparency and combating corruption in civil institutions in financial system due to the variable of size of institution.

1.5 Significance of developing accountability tools in Palestinian civil work:

It is clear that despite the achievements in this sector, it is necessary to develop effective accountability tools that are primarily preventive. Although effective external monitoring and a comprehensive legal framework are important factors, the primary responsibility lies on NGOs themselves to develop transparent administrative and financial systems that meet the requirements of accountability which adhere to the standards of integrity and apply these regulations to ensure that these institutions are protected from corruption and away them from corruptors.

Significance of study lies in terms of its focus on the following axises:

- To identify the administrative and financial practices of private institutions, which form a reflection of their approved financial and administrative systems?
- A diagnosis of the ability of NGOs to combat corruption through a

survey of a sample of these institutions.

- Provide some recommendations that help these institutions increase their capacities, strengthen their administrative and financial systems and adjust their practices to better respond to the standards of integrity, transparency and accountability in their work and their relationship with their community, government and NGOs organizations.
- Provide NGOs with a diagnostic tool to improve their administrative and financial system with regard to their commitment to transparency, integrity and accountability and their ability to fight corruption.

1.6 Objectives of the study

As described above, the study aims at identifying the reality of the administrative and financial systems of Palestinian Civil Society Organization CBOs and their compatibility with the indicators of transparency, integrity and accountability. This main objective has a set of sub-goals:

1. An objective and scientific description of the reality of the administrative and financial practices of civil institutions, which reflect their approved financial and administrative systems, their levels of governance, and their effectiveness in fight against corruption.
2. Identify the most important strengths and weaknesses in the administrative and financial systems of these institutions and the factors contributing to them.
3. To provide accurate scientific data on the effectiveness of the current financial and administrative systems of civil institutions and their suitability for transparency, integrity and anti-corruption standards.
4. Make effective recommendations that enable civil institutions avoid being used as a form of corruption.

5. Build a self-protective measuring tool that serves as a tool for civil institutions to be able to fight corruption.
6. Enhancing the knowledge of employees in the civil institutions with the specifications of the effective administrative and financial systems that enable combating corruption in its various forms and in the various fields of institutional activity and its levels.

1.7 Population and Study Sample:

- The study population includes Palestinian NGOs, whose number about 2793[2] associations, as well as governmental and NGOs organizations working in the field of civil work.
- The sample of the study included 45 civil institutions representing different categories of civil institutions:
  - Small NGOs with an annual budget of less than $ 100,000
  - Medium-sized NGOs with an annual budget of between $100,000 and $1,000,000
  - Large NGOs with an annual budget exceeding $ 1,000,000

The study also included interviews with a group of officials and managers in the relevant institutions, as well as holding meetings with a number of official institutions related to the Ministry of Interior, the Higher Council for Youth and Sports, the Ministry of Social Development, and interviews included a number of certified auditors and employees with NGOs.

1.8 Methodology and Study Tools:

The study was based on analytical descriptive method, qualitative and quantitative methodology, analysis of the working situation and development of the study outputs. The diagnostic tool was developed on the basis of a diagnostic model for institutions working

2. A survey study for civil society organizations for 2015 supported by European Union , the study can be obtained from the following website: www.google.ps url?sa=t@escr=s&source=wweb&cad

in the field of civil work[3], as well as a study prepared by the Palestinian Civil Action Coordination Council[4]. The tool was modified, developed and distributed as a questionnaire on study sample[5]. A number of in-depth interviews were also held with relevant officials in various institutions involved. **Moreover, an open workshop has been held on 31-7-2017 where several CBOs and local bodies have been invited. The workshop aimed at presenting the study on them and taking notes.**

1.9 Procedural steps to implement the study:

In order to implement the study, the research team has conducted the following:

First: Review literature and previous studies:

In order to analyse the current situation, a number of literature have been reviewed on the nature of civil work and civil institutions and their historical development, the legal framework governing its establishment and activity, the most important players in this field and umbrella organizations in the sector[6], the types of programs and projects implemented and the scope of their work and their impact on social, economic, cultural and political development. The National Anti-Corruption Strategy and the Anti-Corruption Commission Plan were also reviewed for implementation, reviewing the high national policies issued by the Palestinian Cabinet 2016 in addition to addressing donor reports.

Second: The main laws related to combating corruption have been reviewed:

A number of regulatory laws were reviewed, such as the Anti-

3.Richard Holloway NGO›s Corruption Fighter›s Resource Book.

4. Council of coordinating civil work ,August 2016 , measurement of Palestinian civil society.

5. There is more detail for tool components in chapter three.

6. Such as PNGO, the National Commission for the Palestinian National Institute for NGOs, the Union of Charitable, NGOs institutions development centre, etc.

Corruption Law (Amendment No. 1 of 2005) and the Charitable Associations Act of 2000, and a series of reports of the State Audit and Administrative Control Bureau for various years 2011 to 2015.

Third: In-depth individual interviews with the following parties:

- Concerned officials in the Anti-Corruption Commission.
- Former directors of Palestinian NGOs.
- Officials from the Palestinian Consultative Staff for Developing NGOs.
- Officials from the National Institute for NGOs.
- Officials and employees of different civil institutions.
- Ministry of Interior.
- Ministry of Social Development.
- Higher Council for Youth and Sports.
- External auditors.

Fourth: Analysing the data and answering the study questions.

Fifth: Analysis of interviews conducted with external parties with a supervisory or monitoring relationship.

Sixth: Writing a report about the most important findings and recommendations.

Seventh: Developing a tool for measuring the indicators of accountability, transparency and integrity that can be used by the most competent NGOs.

1.10 Temporal and spatial limits:

This study was carried out in **West Bank** during the period from 1-12-2016 till 30-4-2017

1.11 Determinants of the Study:

It is possible to refer to the main determinants and difficulties faced by the study, which have a role in determining the outcomes and results of the study, the most important of which are as follows:

1. Difficult access to the sample due to lack of time, lack of a person to coordinate as well as the fear of people from addressing the issue of transparency and integrity.
2. The limited time of the NGOs to engage in preparing their financial reports at this time of year.
3. The difficulty of targeting institutions with three forms for each institution and showing the impossibility of implementation as the same person occupies more than one position in the institution and most of the financial workers are working part-time.
4. Failure to comply with the deadlines agreed upon by the concerned persons.
5. Some of the interviewees were puzzled by the nature of questions that focus on the issue of integrity and transparency (the preventive side).
6. Multiple distribution of names between the Director of Finance and Administrative - General Manager - Acting Director General - Financial Director with a part-time - Executive Director.
7. Failure to meet the deadlines and apologizing at the last minute.
8. The presence of new employees in institutions who do not have sufficient information about the institution in which they work.
9. It is difficult to obtain clear indicators from the grassroots NGOs regarding the nature of work and the progress of things where there are no permanent employees. Most of the work is partly voluntary and the budget is mostly related to the existence of facilities and equipment which does not depend on activities or development projects.
10. Short period of time available to carry out the study.

1.12 Procedural definitions of the most important terms

First, it is important to provide a summary of the most important terms used in this study:

Transparency[7]:
The Arab Integrity System book defines transparency as " it is related to the clarity of the regulations and procedures within the institution, the relationship between them and the citizens benefiting from their services, the publicity of the procedures, and objectives in the work of the public institution" and linking transparency with a public policy " for disclosure of Information, guarantee of citizen's right to get the necessary information on the work of public administrations ".

Transparency indicators are: the leadership and management of the organization at all levels commit to disseminate, circulate, or make available to the public the information required for all matters related to all actions, decisions, services, and all works presented by institution and provide them periodically without request or during request from anyone or interested, as well as information about the responsible people in the organization.

Integrity[8]:

It is a set of values related to honesty and sincerity in the behaviour of the workers in the working environment (treats everyone fairly, without discrimination or bias, acts professionally and objectively in the management of the public affairs responsible for him) and the relationship with others. The provision of integrity requires providing a number of guarantees that stand in the face of various manifestations of corruption. The absence of a conflict of interest can be resolved in favour of the concerned individual concerned against the public

7. Taken from Coalition for integrity and accountability Aman (2013) «transparency and integrity in the Palestinian NGOs institutions»
8. Same previous reference

interest and as pointed out in the Palestinian Civil Service Act.
An employee " performs the work assigned to him by himself, strictly and faithfully, allocate the official working time to perform the duties of job and respect the working hours[9]"

Accountability[10]:

The book "The Arab Integrity in Face of Corruption" defines accountability as "the duty of public officials, whether elected or appointed, to report periodically on the results of their actions, interpretation of their decisions to extent of their effectiveness in their implementation, ensure that their work is consistent with democratic values and the provisions of the law as well as the fundamentals and rules of sound work". It is related to the concept of accountability, which results in the concept of accountability, which means "the subordination of those who hold public office to the legal, administrative and moral accountability in their decisions and their work. It is the responsibility of those holding public office to their officials and so till the top of the pyramid in the institution. The book differentiates between two types of accountability: vertical accountability and horizontal accountability. The concept of vertical accountability refers to the ability of the electorate to hold their representatives accountable through re-election or non-election. Horizontal accountability refers to the subordination of each body or official to control and accountability by another body, so that no one outside the accountability[11].

Corruption:

Everyone knows that corruption is a complex concept with multiple dimensions and its definitions vary according to the perspective through which it is viewed. "Corruption" is any behaviour that violates

9. Article 66 from civil service law.
10. Transparency International organization,2006, Arab integrity system in facing corruption, Beirut: Lebanese centre for studies, p.36.
11. Same previous reference, p.38-39.

the rules and regulations imposed by the system. It is also seen as any behaviour that threatens the public interest against righteousness. The Almighty Said: [And do not spoil the land after it is reformed] and Said: [And if he took a quest in the land to destroy, destroy plowing, offspring and God does not like corruption] **Transparency International defines corruption as the "abuse of public sector employment for personal gain".** The organization distinguishes between administrative corruption and political corruption, or between small corruption and big corruption. It believes that corruption deprives countries of their potential and represents an obstacle to performance in the path of sustainable development.

The corruption phenomenon may include various forms such as: bribery and trade in power, abuse of authority, illicit enrichment, manipulation of public money, misappropriation, waste or misuse of money, money laundering, accounting crimes, forgery, counterfeiting, commercial fraud and other crimes. Because it is a complex phenomenon in which the economic, social, cultural and political dimensions are mixed. Therefore, there are many reasons for their emergence, including the lack of consistency of regulations, the requirements of social life and poor monitoring[12].

Corruption has several negative effects, the most important of which is the negative impact on the development process. It deviates from its objectives, wastes resources and means, leads to it, impedes its progress, weakens the efficiency of the organs and creates a state of discontent and anxiety. In order to eliminate corruption, we must establish the concept of integrity through comprehensive reform programs that enjoy strong political support and acquire a strategic content based on diagnosing the problem and addressing its causes, cooperation of government agencies, participation of the society and its institutions, establishing ethical principles and values for management and society as a democratic value.

12. Hamodi(2010) integrity and society values.

Financial corruption: It is a violation of the law by resorting to illegal and twisted ways to achieve financial gain by bringing money from illegal methods or spending it illegally, in a way that does not achieve justice and equality.

Combating Corruption: reducing the spread of corruption by adopting mechanisms such as: enacting transparent regulations and legislation, raising awareness of this dangerous phenomenon, and putting in place deterrent penalties for all corruption[13].

Anti-Corruption Commission[14]:

A body that enjoys legal personality, administrative and financial independence that has a special budget within the public budget of the Palestinian National Authority. In this capacity, it can carry out all legal actions necessary to achieve its objectives of preventing corruption, law enforcement and prosecution, raising awareness, training, education, community participation and international cooperation.[15]

13. Zbeqa, Sara: ways of fighting corruption,(26-4-2016).
14. The Modified Anti-Corruption Law, (2005).
15. Official site for Anti-corruption commission.

Chapter Two

Literature Review & Content Analysis

2.1 Introduction

As it is well known, Community Based Organizations and NGOs organizations in Palestine are non-profit organizations that promote the principle of participation in voluntary social work and are subject to Law No.1 of 2000 on charitable societies and NGOs. The Palestinian society is funded by the provision of social, health, relief, economic and cultural services. The Palestinian NGO sector relies on external support provided by many international institutions and supporting bodies operating in the West Bank and Gaza Strip, where this sector is receiving an increasing attention in the Palestinian society due to the nature of its work, its complementary role to the official sector, its ability to provide many services and bridge the shortage of roles that the government is unable to reach the disadvantaged groups within a wider scope, targeting mainly marginalized and poor groups. On the other hand, due to the volume of work and spending in this sector, which employs tens of thousands of Palestinian people?

Studies and statistics indicate that the number of NGOs organizations in the Palestinian Territory is 2793 civil institution[16], while the active in the Palestinian society is fewer[17]. This raises questions and dialect which is still arising about the role of civil institutions; nonetheless this does not eliminate the need for them in a society which is still struggling to liberate itself from the occupation and to take its first step in building the state[18].

2.2 The General Context of Civil Work in Palestine[19]

With the successive revolutions and catastrophes that have passed through Palestine for decades, there is a need for the role of civil institutions in dealing with the secretions of the occupation. The

16. Previous reference number 2.
17. As mentioned in an interview with officials from PNA (which Aljazeera channel relied on).
18. Citations from a televised program for Aljazeera channel dated 28-1-2015, Shereen Abu Aqleh, Aljazeera, Ramallah.
19. Same previous reference.

contribution of these institutions comes in providing relief to refugees and care for orphans and providing health, education and agriculture services to the Palestinian society. In the sixties, dozens, but the number has doubled several times during the seventies and eighties of the last century to move from the role of relief to play a vital role in supporting the steadfastness of the Palestinians for national liberation, the absence of official institutions or government in the Palestinian society due to the formation of a clear political entity on the ground required an alternative made by CBOs and NGOs, many of which were founded under the umbrella of many different parties and political forces, which have become a tool for providing services and bridging the gap in the needs of the Palestinian society.

On the other hand, in 1993, the Oslo Agreement was signed marked a vital turning point in the role of NGOs organizations and their relationship with the official institutions that started work with the establishment of the Palestinian Authority. The NGOs began to gradually rely on basically on external funding based on different priority list. It became evident that many of the civil institutions lost their grassroots bases, which has been stuck with it for decades and over time the relationship has been between those organizations with the political parties, which also has affected the impact in society and make many reluctant to participate and join. Here, began to highlight donors and their conditions were raised in the imposition of the agenda at times on the institutions of civil work exploiting the living conditions for the Palestinians under occupation and the need of these institutions to provide community services to mitigate at least the effects of those conditions. The foreign financier did not show enthusiastic to fund institutions supporting national action. Moreover, some financiers went further to enforce conditions that oblige organizations to a document to condemn terrorism. This decision has been led by USA, Canada and Australia. The EU and other European institutions are the largest funding agencies of civil society organizations, whose support is focused on the agricultural

sector in addition to funding projects to empower women and target the education sector. The role of NGOs organizations remained vital and active especially in areas outside the control of the Palestinian Authority, such as those classified as Area C under the control of the Israeli occupation and in East Jerusalem. Many of these institutions, supported by foreign solidarity institutions who focus on issues of settlement, confiscation of land, and issues in the areas under the control of the Palestinian Authority were sometimes able to establish relations of partnership with the PA government, as is the case in the fields of health and agriculture, in what appears to be competitive and sometimes distrustful. On the need for external financing fuelled the competitive relationship between the two sides, according to official statistics.

As mentioned above, the civil work sector in Palestine is considered as one of the most important and effective sectors in the Palestinian civil society. These institutions play a vital and effective role in activating the democratic movement within society. They are the most important channels of public participation, and it is the bases which establishes to make democracy as a life system and a method of community management (Sarhan, 2005).

However, there is a wide debate about the definition of the community-based organization's role, scope of work, importance and tasks entrusted. The origin of this debate is related to specific reasons for defining the concept of civil work and civil society in the historical and philosophical context of the development of the concept and work in the Arab society and the Palestinian situation where civil work has been appeared to exceed the national governmental sector as it has for years in providing a platform for national action and to provide basic and important services as part of the resistance and steadfastness.
The argument has been affected in terms of the independence of this sector and its expression on national interest and its real role

in societal change in comparison to being a channel for foreign intervention, especially for international institutions, including the World Bank, the US Agency for International Development (USAID). However, the conclusion that was reached by this analysis is that civil work is an essential component of the Palestinian civil society, which did not aspire to its desired role in advancing to progressive national and social concepts and values. There is also a decline in the role and impact of civil work institutions on the national and social agenda.

2.3 Laws Related to Anti-corruption in Palestinian NGOs

It can be noted that there are many official bodies entrusted with the monitoring of institutions of the private sector, among which is the State Audit and Administrative Control Bureau, which is considered to be the official control entity of public and private sector institutions and is regulated by the Act[20] of 2004. This is in addition to the presence of the Anti-Corruption Commission, which is regulated by the Anti-Corruption Law amended in 2005. However, in spite of this, it is noted that the system aimed at combating corruption is poor, and the limited effectiveness of official bodies in tracking abuses and reduce the cases of corruption that can occur. This is despite the improvement in the role of regulatory bodies mentioned above, but still in the opinion of many of those interviewed are below the required level.

Amended Anti-Corruption Law 2005:

The law defines corruption[21] as:

Corruption: Corruption for the purposes of implementing this law is considered as follows:

1. Crimes violating public office duties and crimes violating public trust as stipulated in the applicable laws.

20. Administrative and Financial Act has been endorsed on 27 December 2014, it is possible to review the law through the following website: www.saacb.ps-laws-saacbArabic Vers.pdf
21. Amended anti-corruption law for year 2005 article 1

2. Crimes resulting from money laundering provided for in the Money Laundering Law.
3. Any act leading to prejudice to public funds.
4. Abuse of power contrary to law.
5. Acceptance of modesty and favouritism that is truly null and void.
6. Illegal gain.
7. All criminal offenses contained in the Arab and international anti-corruption conventions ratified or acceded to by the National Authority.

Article 2 of the law provides for the organizations subject to the law, including civil institutions:

• Chairmen and members of boards of directors of public bodies and institutions, charities and civil organizations that enjoy independent legal personality, financial and administrative independence, parties, unions and similar parties and employees in any of them even if they do not receive support from the general budget.

2.4 Monitoring of NGOs:

2.4.1 Institution Performance Assessment:

The evaluation process is a key task that helps the organization to ensure that it meets the goals for which it was established, helps to verify the level of services it provides and its impact on the surrounding work environment. The evaluation process also helps the organization to determine the organization's status and ability to implement other activities. The evaluation will draw lessons and experiences from the experiences of the organization to benefit from its future activities.

2.4.2 Who performs the assessment?

It is difficult for the administrative body to undertake the whole evaluation process on its own due to its preoccupation with other issues. Therefore, the administrative body resorted to internal parties in the organization to carry out this process as the executive director or employees of the organization.

2.4.3 When do we evaluate?

There is no standard model for the time of evaluation. We can evaluate after each activity completed by an organization, or the evaluation can be done once a year or more, especially if the organization is implementing long-term programs or activities. In general, the most appropriate methods of evaluation are those that occur every year, but an evaluation can be made whenever necessary as if the Board members feel the need to evaluate the performance of a program or activities or the performance of the organization as a whole.

2.4.4 What do we evaluate?

The evaluation process can include all aspects of the work of the organization. The following are the main aspects that the evaluation is supposed to address:

- What goals have we achieved?
- How have we achieved goals and whether are there better ways to reach our goals?
- How was the role of the administrative body in the leadership of the organization?
- What is the extent of effectiveness of administrative and financial systems in achieving the objectives of the organization?
- How was the performance of Executive Director and staff working in an organization?
- What is the financial situation of the organization?

2.4.5 What are the results of the evaluation?

The evaluation shall be presented to the administrative body, supported by some observations and proposals. The Commission reviews and make the appropriate decisions, such as:

- Modifying aspects that can be challenged.
- Change aspects that cannot be modified.
- Benefit from past experiences.
- Make notes for work improvement.

2.5 Monitoring NGOs in the Palestinian context

The right to form civil institutions is one of the basic rights guaranteed by the Palestinian Basic Law, which stipulates that the right to form unions, associations and federations …according to the law[22].

On the other hand, NGOs are required to have an administrative and financial system and to practice effective financial and administrative control in all aspects of their activities. It should keep records of its various activities and provide periodic reports to the concerned bodies, especially its public bodies.
According to a study by the Palestinian Civil Action Coordination Council[23], the relationship between the civil organizations and the government is based on 3 principles:

- The legal framework: it is governed by the system of laws in force such as the law of charitable associations for the year 2000 and the Basic Law and others.
- The development framework, which is based on integration and cooperation for the development of a community development partnership.
- The framework of community accountability aimed at enabling these civil organizations to play a monitoring role in the work of government agencies.

22. The modified basic Palestinian law 2003-article 26 , par. 2.
23. Palestinian Council for coordinating civil work, measurement of Palestinian civil society 2016.

However; it is also required by these NGOs to develop their procedures and to institutionalize them so as to enable the effective performance of the principles mentioned above. Hence the importance of effective external and internal control tools as well as institutional systems that is consistent with the principles of transparency, integrity and accountability. These institutions should adhere to their work and procedures in such a way as to ensure the effectiveness of performance and the provisions of their regulations. Before that, they should have comprehensive systems covering most aspects of their performance and should increase their capacities to ensure the ability to confront and combat corruption.

2.6 External oversight bodies on the work of NGOs:

The legislator, through the law of charitable societies, has created a supervisory framework for the work of NGOs organizations represented in several parties, including:

1. Ministry of Interior:

The Ministry of Interior is the ministry entrusted with the task of registering charitable societies and civil associations under Law No. (1) of 2000. This is evident in the text of Article (2), which considers that the meaning of the term of the Ministry wherever stated in the law is the Ministry of the Interior. Article (3) states that the Ministry of Interior establishes a department responsible to register all charitable organizations and civil societies. Also, Article (4) of obligates the founders of the association to submit a written request to the competent department in Ministry of Interior to request the registration of the association in the register of charities and civil organizations[24].

24. Law of charity institutions for 2000 , articles 2-3-4

2. Relevant Ministry of "specialization":
The relevant Ministry oversees or monitors the civil societies by virtue of the nature of the specialization. It has a large part of the responsibility, but many of these ministries do not play their role properly according to various reports issued by the State Audit and Administrative Control Bureau.

3. State Audit and Administrative Control Bureau:
The responsibility of the Bureau is to ascertain the extent to which Civil Societies and NGOs organizations are committed to implementing the principles of transparency, integrity, to implement their activities in accordance with the laws governing the work of these institutions, in particular the Law of Charitable Associations and Local Authorities No. 1 of 2000, and ensure that its financial statements fairly reflect its financial position, detect deviations and suspicions of corruption, if any, and provide support in compliance with the laws and regulations adopted.

4. Civil Society:
The work of NGOs is primarily directed at civil society and citizens in their different categories. The first beneficiary of civil society organizations is civil society. The most affected by corrupt institutions is civil society. Civil society has to play an active role in controlling these institutions and ensuring effectiveness and Performance. Therefore, popular control is one of the most important forms of supervision of the work of civil institutions. Civil society organizations (e.g. AMAN) and networks of NGOs and NGOs play an active role in promoting the values of integrity, transparency and accountability in the private sector through:
As it can be demonstrated, the diversity and multiplicity of regulatory bodies and means of monitoring the work of NGOs highlights the importance of this issue in the work of these public institutions and stresses the importance of immunization against corruption.

2.7 Anti-Corruption Commission as a key element in combating corruption

The Anti-Corruption Commission can be regarded as the state's official anti-corruption body. Combating corruption and raising awareness against. it is one of the main competences of the Anti-Corruption Commission in accordance with Article 8 of the amended Anti-Corruption Law of 2005, as paragraph d of 5/8 stipulates: "To promote the contribution and participation of civil society organizations and educational institutions in anti-corruption activities and to raise public awareness about their risks. Its effects and the promotion of a culture of zero tolerance for corruption[25]. "

In the National Anti-Corruption Strategy 2018-2015, the Anti-Corruption Commission adopts the following vision, mission and strategic objectives:

• Vision:

A Palestinian society free of corruption, based on integrity, transparency andaccountability.

• The Message:

Combining national efforts to combat corruption and to eliminate its various manifestations in the Palestinian society through implementing policies that constitute the backbone in uncovering sources of corruption, addressing its causes, preventing and limiting its spread, activating the culture of society rejecting corruption, and cooperating with local, regional and international bodies to take the necessary measures to prevent and eliminate it and the prosecution of perpetrators.

25. The modified anti-corruption law 2005, articles 8-5-4

• **Strategic Goals:**

The first axis: Prohibiting and preventing corruption.

Purpose: A legislative and institutional environment that prevents corruption reduces the chances of occurrence.

The second axis: law enforcement and prosecution.

Purpose: Effective legislation, investigations and judicial procedures in the prosecution and accountability of corrupt people.

The third axis: Raising awareness, training, education and community participation.

Purpose: A supportive and participatory community environment in anti-corruption efforts, enhanced values of integrity, transparency, accountability and anti-corruption culture.

The fourth Axis: International Cooperation.

Purpose: To establish bilateral and multilateral international cooperation relations with international organizations to strengthen anti-corruption efforts.

Anti-corruption is one of the main competencies of the Anti-Corruption Commission in accordance with Article 8 of the amended Anti-Corruption Law of 2005.

The National Anti-Corruption Strategy 2018-2015 also provides for[26]:

"To develop and formulate a legal and procedural system to consolidate the principles of integrity, transparency, accountability and accountability in accordance with the amended Anti-Corruption Law No. 1 of 2005 ... and to strengthen preventive measures and prevent the practice of corruption, with the participation and cooperation of all State institutions, civil society institutions, the private sector and Arab and international institutions, enforcing the anti-corruption law and relevant regulatory institutions and enhancing citizens› confidence in them."

26. National strategy for corruption fighting 2015-2018 (major purpose of strategy, p.18)

Chapter three

Review of Financial and Administrative Control Bureau Reports

In this section, we highlight the reality and commitment of Civil Societies and NGOs organizations in the implementation of the principles of transparency and integrity and their implementation of their activities in accordance with the laws adopted by reviewing the reports of the State Audit and Administrative Control Bureau. As these reports show, there are some abuses in the performance of these institutions, which are sometimes related to corruption.

The **reports of the State Audit and Administrative** Control Bureau published in various years[27] indicate that despite the progress achieved in complying with the laws, regulations and efforts exerted to implement the recommendations of the Bureau, there are still violations, abuses and a number of challenges which can be summarized in the following points:

Report of the Bureau for 2013:

The report of the Bureau highlighted the most common mistakes made in civil society institutions. Here are some excerpts from the report[28]:

- Based on the responsibility of the Bureau to ascertain the extent to which Civil Societies and NGOs are committed to applying the principles of transparency and integrity and implementing their activities in accordance with laws governing the work of these institutions, especially the Law of Civil Society Organizations No. 1 of 2000; and ensure that their financial statements fairly reflect their financial position, detect deviations and suspected corruption, if any.

- The Bureau conducted an audit on 27 civil institutions during 2012 and 2013 based on its annual plan as well as following up some

27. Reports of the office were reviewed from 2010-2015 and other published documents on the office website and anti-corruption commission.
28. It is possible to review the complete report for State Audit and Administrative Control Bureau entitled «the most common violations in civil institutions) published on their electronic website.

complaints received by the Bureau from citizens about the work of these institutions, as well as files that were transferred from the official authorities to conduct of these institutions as they are subject to the control of the Bureau.

- The results of the auditing revealed many of the fundamental observations and irregularities represented by the failure of the boards of directors and public bodies to perform tasks and duties assigned by law. The financial statements do not fairly reflect the financial position of some associations and their cash flows for the ended year. The lack of compliance of some of them with laws, regulations and instructions in force such as non-compliance with procurement procedures and internal control procedures as required, , and non-compliance with regulations, instructions and internal control procedures in recording income and manage them.

- The Audit Bureau issued 13 reports out of 27 reports on CSOs and NGOs to the official bodies to take legal action against them, including the Anti-Corruption Commission.

- In relation to suspicions of corruption, forgery and bad credit in the work of bodies and organizations, the audit work conducted by the Bureau resulted in the discovery of a number of cases that fall under the crime of corruption, and this is one of the most important cases of suspected corruption of some bodies and organizations to subcontract through the agreement with suppliers to increase the amounts of some invoices to be shown to the donor, implementation of the exchange document and then restore the difference through voluntary contributions, which is fraud, forging official documents and fabrication of the enhancements through exchange transactions for specific beneficiaries, Also reports disclosed that first beneficiary checks were liquidated from other persons.

- The Bureau report also revealed that some bodies and organizations provided the Bureau with copies of the checks issued as a basic booster for the payment operations, with a seal as the first beneficiary's money. However, when comparing the original with the bank, it has been found a suspicion of falsifying the report of the special auditors of some projects in order to meet the conditions of the institution to obtain the grant and the financial department in the bodies and organizations to submit with mixing of the financial accounts between the accounts of the Chairman of the Board and accounts of the Association itself, despite the independence of each of the two accused. Moreover, the existence of suspicions of embezzlement and infringement of funds of some associations by their departments where these funds are public funds. The validity of the financial actions within the association away from the principle of separation of functions and powers, the existence of declarations by some persons where they listed in the list of beneficiaries of aid by the bodies and organizations and the follow-up of the Bureau for persons showing their lack of receipt of the amounts, failure to sign on the receipt of documents received by institutions, as well as some institutions spend amount more than once and load it on the same project in different names, the existence of suspicions of buying bills and boosters to prove fake disbursements, suspicions about fake workshops and training courses and fabricating some of the enhancements and falsification of some of their documents, a rise in the salaries of some directors of associations, where the monthly salary of some directors of associations exceeds $ 6,000, Not to mention other privileges, obtained by employees of associations in addition to obtaining a full monthly salary without existence of any proof In some societies, members of the boards of directors of some associations are liable to monthly salaries in violation of article 20 NGOs Law. Some employees of associations receive money for their personal accounts using the name of the institution in which they work, indicating the existence of conflict interests and misuse

of power and the possession of some associations of land and real estate without disclosure in the financial statements and without the corporation keep copies of the title deeds, indicating the suspicion of registration of land and real estate by personal names and the use of the staff of the associations as trainers, consultants and facilitators workshops and this deviation from The principles of transparency and fairness in the use of human resources and the duplication in the disbursement of salaries of some employees illegally, and the use of filling the deficit in some associations through the use of saving funds for employees and inflate payroll expenses.

- The total financial loss on the treasury of the state, as a result of non-compliance laws and regulations by institutions and NGOs reached 21,906,406 NIS and 10,343 $, and the amount loss for NGOs amounted to 437,552 NIS and $ 719,151[29].

Report of the Audit Bureau for 2014[30]:

The number of Monitoring reports issued by institutions and NGOs organizations during the year 2014 was 23. Based on monitoring reports issued in 2014, it showed that the most important audit results in the NGO sector were:

- The financial statements do not fairly reflect the financial position of some associations and their cash flows, in terms of the failure of some associations to prepare and close the final accounts periodically and regularly at the end of each financial year. There is a difference between the total amounts received and disbursed according to the certificates of arrest and disbursement. As stated in the financial statements prepared by the auditor, and the accuracy of the balance of assets disclosed in the financial statements.
- Lack of State Audit and Administrative regulation and procedures,

29. Same previous reference.
30. Report of 2014.

internal control and control of some associations. It was noted that there is no accounting system and a clear documentary course to control the financial operations and limit the documentary cycle on the exchange and hand-held bonds, the weakness of administrative organization within some societies, overlap of powers and responsibilities.

- Lack of commitment to Internal laws and regulations. It was noted not to attaching all attachments supporting the exchange operations, the existence of purchases by some associations without commitment to attach certificates of source deduction.
- Not deducting the value of due income tax (VAT) from the employees of some associations, non-commitment of some associations to buy according to original tax invoices, and non-commitment to tender for procurement and solicitation of price quotes in accordance with the requirements of the financial regulations of the associations.
- There is a defect in disbursement of salaries and wages in some associations and inaccuracy in their calculation, where it was found that there are bank deposits instead of refunding cash by some employees and depositing them in the account of the banking association. There are no adequate controls on the process of refunding the accounts of the association. And the payment of fake salaries, and the loading of some of the salary expenses on some projects and cancel them and then calculated on other projects in a wrong accounting.
- Lack of accuracy in recording revenues and non-compliance with internal regulations, instructions and internal control procedures. It has been noted that some associations have not issued deposit notes related to some of the cash deposit movements achieved on the bank's statements. The existence of undisclosed amounts and recognition in the financial reports, Income from cash donations and donations, and non-separation of the instrument between the collection, registration, deposit and disbursement of cash income.
- There is suspicion of corruption witnesses, fraud, misappropriation

of credit, encroachment on the funds of some associations. It was observed that there was a discrepancy between the monitoring of expenses from the bonds of exchange with the amounts withdrawn from the bank accounts. The existence of a shortage in the income fund and the cash fund, Associations, and misuse of the customs of certain gatherings as a result of complaints issued by non-eligible names, and some of them being bridged for the benefit of staff members.

- Inaccuracy of the balance of accounts payable and receivables for some associations, existence of duplication in the record of some accounts other than legal persons in the accounting program of the association.
- The board of directors did not perform the tasks and duties assigned to them by law. The absence of the supervisory role of the board of directors was noted and the chairman of the board exercised executive work (executive manager).

Accordingly, the Bureau has issued several recommendations that would stop these violations, prevent their recurrence and thus improve the performance of these institutions, including:

- The need for the concerned Ministries to follow up the work of the assemblies in accordance with the tasks and duties entrusted to them, and that the role of the ministries does not depend on the formal follow-up of the performance of these institutions; rather, it is necessary to follow up activities and programs, set standards and indicators for transparency and accountability about any violations or suspicions of corruption.
- The Bureau also recommended the completion of the investigation of the bodies and institutions transferred to the Anti-Corruption Commission, recovery of all amounts obtained by illegal means and the need to build a database to track the flow of aid to NGOs to form a comprehensive picture of the financial resources and grants provided in the name of the Palestinian people through

these bodies and associations.

- The necessity of amending the NGOs law of 2000, which includes stipulating penalties for violations committed by the management of these institutions, The Bureau recommended that civil associations immediately report any irregularities or incidents of embezzlement, theft or squandering of public funds. pursuant to the Law of the State Audit and Administrative Control Bureau No. 15 of 2004.
- The Bureau stressed the necessity for governance of the work of NGOs and the need to separate powers between board of directors and executive management, non-interference of the board of directors in daily and executive work, especially in the presence of director general or executive director.
- The President of the Bureau praised the role played by the Assemblies in the first Intifada during the absence of the institutions of the (PNA), stressing the need to benefit from the global and regional experiences and best practices in the management of NGOs. It stressed the need to address cases of corruption in these associations so as not to distance them from the message and that the basic principles and core values of these institutions should not become mere ink on paper.

Report of the Audit Bureau for 2015:

Twenty-seven NGOs have been audited, with many weaknesses and inadequacies in the work of NGOs represented in the following:

1. The failure of some boards of directors to perform the tasks and duties assigned to them according to the Basic Law and the Law of Civil Society Organization and NGOs No. (1) for the year 2000, in terms of:
   - The weakness of the commitments to hold the meetings of the Governing Council periodically.
   - There is no commitment to prepare budget estimates for

the total revenues and expenditures and submit them to the General Assembly.
- Lack of future planning to ensure continuity.
- Failure to preserve the assets and property of the association.
- The balance sheet and final financial statements have not been prepared.
- No administrative, financial and transaction approval system has been adopted.

2. The weakness of all specialized ministries in all the tasks and responsibilities entrusted to it by the Law of Civil Society Organizations and NGOs No. (1) for the year 2000 and its executive regulations.

3. The financial statements of some associations do not fairly reflect their financial position
   - Uncertainty in some of the declared balances in its financial statements.
   - There are errors in the accounting transactions for some accounts, which resulted in inflated revenues and expenses, and the closure of the deficit in some funds incorrectly.
   - Non-inclusion of external grants in final accounts.
   - Non-evaluation of the value of grants and contributions in kind and recording them as required.
   - Failure to follow the professional principles in preparation of the financial budget, and not to prepare plans for the projects to be implemented.
   - Failure to make the necessary accounting restrictions before the end of the fiscal year for some accounts and without attaching sufficient boosters.
   - Appointing an external auditor to prepare and audit the financial statements in contravention of the International Financial Reporting Standards.

4. The inaccuracy in the calculation of salaries, wages and disbursement in some associations through:

   - Disbursement of funds to members of the Board of Directors without legal support.
   - End of service expenses and savings fund expenses are charged to payroll expenses in contravention of recognized accounting principles.
   - The payment of salaries and allowances for vacations, additional business allowance and the payment of loans to some employees without the existence of documented proof that they are doing business belonging to the Association and without sufficient reinforcements.
   - Promote some employees contrary to the system in force.
   - Exceeding the framework of the salary scale approved for the payment of salaries without the approval of the Board of Directors.
   - Some employees receive money for services that fall within their competencies and functions.

5. The weakness of the financial and administrative organization, procedures of control and internal control in some societies, in terms of:
   - The absence of internal control procedures, in addition to the absence of the role of the Board of Directors in supervising the activities and activities of associations.
   - Interference in powers, responsibilities and non-separation of tasks entrusted to employees.
   - Purchase and receipt committees for fixed assets are not formed.
   - Absence of a financial and administrative system for the organization of work.
   - Accounting records are not used and all financial movements are not recorded.
   - Poor control procedures on checks and donations in kind.

6. Weak compliance with the internal regulations and controls and the instructions in force in some societies concerning the completion of the exchange boosters in terms of:
   - The Director General performs all functions and powers of the Board of Directors in respect of the disbursement operations.
   - The absence of reinforcements to prove the validity of disbursements not related to the Association which is paid under the name of expenses, gratuities, bonuses and transportation allowance.
   - There is no obligation to deduct due taxes by law.
   - There is no obligation to request bids.
   - Offer of exchange notes and fake boosters to close the value of a grant from donors.

7. Poor compliance with the internal regulations and the instructions in force in some societies regarding the completion of the revenue items in terms of:
   - The existence of a text in the amounts of revenue without being transferred to the main revenue account in addition to its direct use in the exchange operations.
   - There is no periodic and sudden inventory of the fund. funds and bank accounts are infringed without sufficient justification.
   - There are no sufficient documentary reinforcements to support the validity of the revenue.
8. There are suspicions of conflict of interest, misuse and infringement of the funds of some associations.
9. Poor compliance with the internal regulations and instructions in force in some societies regarding the preparation of bank reconciliations monthly.

Based on the above, the various reports of the Board refer to weaknesses that must be addressed in several ways, including the development and strengthening of effective administrative and financial systems, the capacity of these institutions to enable them to adhere to the principles of integrity and transparency. Hence the importance of this study, which highlights the reality of administrative and financial practices in these institutions and the extent of their commitment to administrative and financial systems from the point of view of these institutions, but also from the point of view of other supervisory and supervisory bodies.

Chapter Four

Implementation of the Study

After reviewing the study plan in the first chapter, **this chapter presents the method and procedures of implementation of the study.** It discusses the methodology adopted, the variables and their characteristics, what can be derived from their analysis. The study tool, the indications of honesty used, the variables, procedures of the study and the statistical treatments are as follows:

Methodology of the study: As previously mentioned, the analytical descriptive method, quantitative and qualitative analysis were used to collect data from the study population, identify its characteristics, identify the reality of the State Audit and Administrative Control Bureau of the civil institutions and their development mechanisms to suit the standards of transparency, integrity and anti-corruption from their point of view.

Population of the study: the population of the study has been composed of staff from governmental organizations, institutions and ministries.

Study sample: the study population in this study has been composed of (45) of staff in NGOs organizations and institutions, ministries and governmental organizations. The sample has been selected through regular random method. The following table shows **distribution of study sample according to its variables.**

1. Variable number of General Assembly members:

Table (1): distribution of study sample according to General assembly member's number variable

Number of General Assembly members	frequencies	percentage
25 and less	12	26.7
26 - 50	21	46.7
51 and more	12	26.7
Total	45	100

The above table shows that the highest percentage of the sample of the study came in favour of the number of members of the General Assembly between 26-50 members by 46.7% of the sample, while the remaining percentage was distributed equally among the 25 and fewer members and 51 members or more, 26.7% for both categories.

2. Variable number of employees

Distribution of study sample according to number of employees' variable:

Table (2): distribution of study sample according to the variable number of the staff

Number of employees	frequencies	percentages
Less than10	14	31.1
From 10 - 20	15	33.3
more than 20	13	28.9
Not responding	3	6.7
Total	45	100

The above table shows that 33.3% of the sample of the study had 10 to 20 employees, 31.1% had less than 10 and 28.9% employees and more than 20 employees.

The above table shows that 65% of enterprises have less than 20 employees and this can be considered as an indicator of the limited human resources to perform the necessary supervisory tasks.

3. Variable Position:

Table (3): Distribution of the study sample by the variable of position

Position	frequencies	percentage
General director	16	35.6
Financial manager	20	44.4
Administrative manager	9	20
total	45	100

From the previous table, 44.4% of the sample of the study shows is financial managers, 35.6% general managers and 20% administrative managers.

The above table shows that 20% of the institutions have an administrative manager compared to only 44% have a financial manager. However; these ratios are low. The presence of an administrative and financial manager is an important requirement for any institution to ensure the work of the institution according to the systems of transparency, integrity and accountability and the fight against corruption.

4. Variable size of the budget

Table (4): Distribution of study sample according to the variable size of the budge

Budget size	frequencies	Percentage
More than a million dollar	17	37.8
More than one hundred thousand and less than a million	19	42.2
Less than one hundred thousand	9	20
Total	45	100

The above table shows that 42.2% of NGOs have a budget of more than $ 100,000 and less than one million and 37.8% more than $ 1 million, while 20% of the sample has a budget of less than $ 100,000.

80 of these NGOs have a budget of more than (100) thousand US dollars, which requires the need to have an administrative and financial director of these institutions and separate functions.

5. Variable number of branches

Table (5): Distribution of study sample according to the variable number of branches:

Number of branches	frequencies	percentage
0	5	11.1
1	20	44.4
2	9	20
3	5	11.1
4	2	4.4
5	1	2.2
7	3	6.7
Total	45	100

The above table shows that the largest percentage of the sample of the study with 44.4% of the sample has only one branch and 11.1% of the sample, the organizations has no branches

Approximately 25% of the sample has 3 branches or more. If we assume that the branches in different locations, this makes the control process a necessary need, but it is also a challenge because it requires additional resources.

6. Establishment year variable:

Table (6): distribution of study sample according to establishment year variable:

Establishment year	frequencies	percentages
1985 and less	5	11.1
1986 - 2000	19	42.2
2001 and more	21	46.7
Total	45	100

The above table shows that the year of establishment of the civil institutions for the sample of the study was distributed according to the following categories: 2001 and over 46.7%, between 1986 and 2000, 42.2% of the sample, while the lowest percentage was 11.1%. It is therefore possible to infer that these associations are 10 years old and older.

7. Variable of service years of general manager in the enterprise:

Table (7): distribution of study sample according to the variable of service years of general manager in the enterprise:

General director service years	frequencies	percentage
3 years and less	12	26.7
From 4 - 10 years	15	33.3
More than 10 years	18	40
Total	45	100

It is clear from the above table that 40% of the general managers in the study sample organizations have served in the organization for more than 10 years and 33.3% of managers have years of experience in the organization between 4 and 10 years, while the lowest percentage is 26.7% years of experience.

The above table shows that the highest percentage of general managers serve in the same institution for over 10 years (40%). There is no law defining the number of years of service of general managers in the same institution, which may allow for the possibility of devoting a certain approach to work and administrative and financial transactions. This approach is consistent with standards of integrity and transparency.

8. Variable of service years of the Chairman of the Board of Directors in the enterprise

Table (8): Distribution of the sample of the study according to the variable of service years of the Chairman of the Board of Directors in the enterprise

Years of service for chairman of board of directors	frequencies	percentage
Three years and less	27	60
From 4 to 10 years	6	13.3
More than 10 years	9	20
Not answering	3	6.7
Total	45	100

It is clear from the previous table that 60% of the directors of the study sample served for 3 years and less, 20% of the heads served more years, while the lowest 13.3% served between 4 and 10 years.

The above table shows that the highest rate of service of the Chairman of the Board of Directors is 3 years and less. On the positive side, there is a rotation of the position in a good manner, but on the other hand, the period may not be enough to accumulate the supervisory expertise of the Chairman of the Board to exercise control more effectively. The lowest ratio of the service of the chairman of the board is in the field of 4-10 years. This is incompatible with what must be the effectiveness, ability and safety of procedures that must conform to the standards of transparency and integrity.

9. Variable of when elections are held in the institution

Table (9): distribution of study sample according to when elections have been conducted in institution

When elections have been conducted	frequencies	percentage
2014	4	8.8
2015	20	44.4
2016	19	42.4
2017	1	2.2
Not answering	1	2.2
total	45	100

It is clear from the previous table that 44.4% of the sample of the study was elected in its institutions in 2016 and 42.4% in the elections of 2015.

Based on the above, the existence of periodic elections is directly linked to the laws and instructions of the supervising government ministries. Therefore, we note that in the years 2015 and 2016, the percentages of holding elections were close.

Survey study tool[31]:

The study tool was developed to collect the data related to the subject of the study after studying the previous studies on the subject of the study. The questionnaire consisted of:

The first section is included in the introduction of the questionnaire and contains a set of elements that determine the objective of the study, the type of data and information that is needed to be collected

31. As mentioned earlier, it has been based on a tool developed before by Richard Holloway in his book Corruption fighter , the tool has been modified to fit study purposes.It has been referred to the used models in the study by the coordinating council for Palestinian civil work(Palestinian civil society scale) accomplished in 2016 which is mentioned earlier.

from the sample of the study and reassure to the respondents about the confidentiality of the information.

The Second Section: General and basic information, number of members of the General Assembly, number of employees, annual budget size, number of branches, number of years of service of the General Manager of the Corporation, number of years of service of the Chairman of the Board of Directors.

The third Section: It includes (4) main axes

1. The administrative organization›s systems were divided into three areas:
    1. The Executive Committee / Council / and the Secretaries are represented in (7) paragraphs in the questionnaire.
    2. Decision-making mechanisms are (6) paragraphs in the questionnaire.
    3. The legal status is (6) paragraphs in the questionnaire.

2. Management practices divided into four areas:
    1. The organizational structure is (6) paragraphs in the questionnaire.
    2. Administrative procedures are (5) paragraphs in the questionnaire.
    3. Control and audit are in (6) paragraphs in the questionnaire.
    4. Reporting and disclosure are represented in (7) paragraphs in the questionnaire.

3. Human resources management has been divided into four areas:
    1. Determination and planning of functional needs are (4) paragraphs in the questionnaire.
    2. Polarization and recruitment are (5) paragraphs in the questionnaire.
    3. Performance assessment consists of (3) paragraphs in the questionnaire.
    4. Personnel management is represented in (13) paragraph in the questionnaire.

4. Management of Financial Resources of the NGO was divided into six areas:
    1. The management of financial resources in the NGO is (11) paragraph in the questionnaire.
    2. Compliance with the accounting system and financial control is in (22) paragraph in the questionnaire.v
    3. Evaluation of commitment to the procurement system is (6) paragraphs in the questionnaire.
    4. The covenant and fixed assets system is (3) paragraphs in the questionnaire.
    5. The system of budgets and financial planning is in (4) paragraphs in the questionnaire.
    6. System of salaries and staff matters in legal terms and is in (4) paragraphs in the questionnaire.

The questionnaire was designed on the basis of the five-dimensional Likert scale, and accordingly the paragraphs were shown and the weights were given as follows:

Strongly agree:	Five degrees
Agree:	Four degrees
I do not know:	Two degrees
Opposed:	Two degrees
Strongly opposed:	One degree

Interpreting Results (Evaluation Standard):

Where the averages are converted to percentages and the results are interpreted on this basis according to the following criteria for approval:

- **(91% or more) very significant.**
- **(90-80%) is significant.**
- **(79.9% -60%) medium.**
- **(59.9% -40%) low.**
- **(39.9% lower) very low.**

Validation of the tool: after preparing the study tool in its preliminary form and verifying its validity, it was presented to a number of experienced and competent arbitrators in order to ascertain the veracity of the content of the clauses constituting the questionnaire and their relevance to the objectives and variables of the study. The validity of the study tool has been confirmed through making sure of validity of statements to fit objectives of the study. They have confirmed the validity of the tool.

Stability of the tool: The coefficient of stability of this study was used using the formula of Chronback Alpha, which is the approved measure of the degree of internal consistency of the components of the tool, and the value of stability factor **(97.3%) which is an excellent stability tool which fulfils the purposes of scientific research.**

Study Procedures:

The study was conducted according to the following steps:

- Preparation of the study tool in its final form.
- Identification of the sample members of the study.
- Distribution of the questionnaire.
- Collecting the questionnaire from the sample and coding it into the computer and processing it statistically using the statistical program (SPSS).

• Empty answers of sample members.
• Extract, analyse and discuss results.

Study design:

The study included the following variables:
Study design:
The study included the following variables:
1. The independent variable includes:
- The size of the annual budget, and has three categories:
    - More than a million dollars
    - More than 100 thousand and less than a million
    - Less than 100 thousand

2. The dependent variables: It includes the mathematical averages of the responses of the sample of the study to the questionnaire questions related to the identification of the institutional capacity in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management system.

Statistical Processes:

For data processing, use the Statistical Package for Social Sciences (SPSS) using the following statistical treatments:

1. Duplicates and percentages.
2. Mean averages and deviations.
3. One Way Analysis ANOVA.
4. LSD test for dimensional comparisons.
5. Chronback Alpha coefficient.

Chapter five

Presentation and Analyse Study Results

The objective of this study is to assess the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions at the level of the administrative system and the financial system. After the collection of questionnaires, they were coded and entered into the computer and processed statistically using the Statistical Package for Social Sciences (SPSS). The following are the results of the study according to the sequence of their questions and hypotheses.

Results related to study questions:

It is the assessment of institutional capacity in the area of accountability of integrity and transparency and fight against corruption in civil institutions in the management system?

The mathematical averages and percentages of the study paragraphs were extracted and then arranged in descending order according to the arithmetic average and the following levels of estimation were adopted:

- **(91% or more) are very significant.**
- **(90-80%) is significant.**
- **(79.9% -60%) medium.**
- **(59.9% -40%) is low.**
- **(39.9% lower) is very low.**

Below are tables that show these results according to its fields:
The first axis management system:

Table 10: Executive Management / Administrative Body
Averages, Standard Deviations, Percentages and Degree of Approval of the Executive Committee, management system in the Executive Committee, Board and Trustees are arranged in descending order according to the arithmetic average:

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	6	The administrative regulations are updated in accordance with the law and procedures adopted in accordance with certain laws	4.53	.757	91%	Very significant
2	5	There are clear functional characteristics that determine the powers and responsibilities of different parties within the organization.	4.49	.895	90%	Very significant
3	1	The Organization is committed to reflecting the activities of the Organization and the Government, in accordance with the laws and regulations of the Organization.	4.40	.654	88%	significant
4	7	The Code of Conduct, clear and available to all, and the composition of the staff work at all levels, including leadership and decision-making	4.18	1.114	84%	significant
Total degree of executive management, board and trustees			4.40	.54731	88%	significant

It is clear from table (10) that:

The following items have received a very significant degree of approval:

- The administrative regulations are updated by the approved law and procedures.
- The Code of Conduct is available, clear and available to all, and the form of staff work at all levels, including leadership and decision-making.

The following items received a high degree of approval:

- There are clear functionalities that determine the powers and responsibilities of different parties within the organization.
- The Council is keen to reflect the activities of the NGO and the policies approved by the Council according to the laws and regulations.
- The Code of Conduct, clear and available to all, and the composition of staff work at all levels, including leadership and decision-making.

Table number (11): averages, standard deviations, percentages and degree of approval of the administrative system paragraphs in decision-making mechanisms descending order according to the arithmetic mean

order	Number in questionnaire	Statement	average	Standard deviation	percentage	Approval degree
1	6	The leaders of the organization are a trusted location for the staff	4.71	.506	94.2%	Very significant
2	2	Resolving decisions clearly to those concerned.	4.64	.484	92.8%	Very significant

3	5	The organization's leaders are subject to the standards adopted by the organization, which are staff members at different levels	4.62	.535	92.4%	Very significant
4	3	Decisions are taken by the leaders after consultation with the concerned parties	4.58	.499	91.6%	Very significant
5	1	The NGO has a clear policy, tasks and functions to be addressed by the Director / Executive Committee / Board / Trustees	4.51	.506	90.2%	Very significant
6	4	Helps staff leaders to understand the importance of the role of their staff (s) in achieving organizational objectives	4.40	.495	88%	significant
To the total degree of decision-making mechanisms			4.57	.32415	91.5%	Very significant

Table (11) shows the following:

The very large approval of the study sample was based on the following items:

- Organization leaders are well positioned for staff
- Resolving decisions clearly to those concerned
- The organization›s leaders are subject to the standards adopted by the organization and are staff members at different levels
- Leaders make decisions after consultation with Stateholders

- The NGO has a clear policy on the tasks and functions that the director of the executive committee / board / trustees should play.
- Helps staff leaders understand the importance of the role of their staff (s) in achieving organizational objectives.

- The total score of the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management system of the mechanisms and decision making was very large, reaching 91.5%.

Legal situation

Table (12) Averages, standard deviations, percentages and degree of approval of the paragraphs of the management system in the legal status are arranged in descending order according to the average calculation

order	Number in questionaire	statement	average	Standard deviation	percentage	Approval degree
1	4	The Foundation is committed to the law of associations and associations.	4.93	.252	98.6%	Very significant
2	1	NGOs institution is a licensed and licensed corporation.	4.91	.288	98.2%	Very significant
3	2	NGOs organizations comply with the legal requirements of and its registration process.	4.91	.288	98.2%	Very significant
4	5	There shall be periodic elections for the Board of Directors according to the legal period	4.91	.288	98.2%	significant

5	6	The new members are appointed as new members of the General Assembly.	4.49	.895	89.8%	significant
6	3	The NGO is aware of their right to the law	4.44	.785	88.8%	Very significant
Overall degree of legal status			4.75	.30858	95.2%	Very significant

Table (12) shows the following:
The very large approval of the study sample was based on the following items:

- The institution is committed to the law of associations and associations.
- The NGOs institution is a licensed law-making institution.
- A nongovernmental organization represents the legal requirements of its legal capacity and its registration process.
- Conducting periodic elections for the Board of Directors according to the legal period
- The new media will be upgraded after being elected to the General Assembly.
- NGOs organizations are aware of their due process rights.
- The total score of the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management system of the legal situation was very large, reaching 95.2%.

In general, the commitment of civil institutions to the law is important and most of these institutions recognize the importance of legal obligation to renew their registration, and therefore take into account the completion of registration procedures and other legal requirements.

Axis two: management practices

Organizational structure

Table (13) Average, standard deviations, percentages and degree of approval of the management practice paragraphs in the organizational structure are arranged in descending order according to the arithmetic mean

order	Number in questionnaire	statement	Average	Standard deviation	percentage	Approval degree
1	1	The organization has a clear organizational structure and does not prevent it.	4.73	.580	94.6%	Very significant
2	5	This is in line with the decisions taken at various administrative levels.	4.60	.654	92%	Very significant
3	6	The relationship between the position of Director General and the Chairman of the Board of Directors is clear and regulated by the law and regulations of the Organization.	4.49	.815	98.8%	Very significant
4	2	The staff and the NGO operate under clear functional characteristics.	4.47	.726	89.4%	Very significant

5	4	Employees are committed to the level of authority granted to them.	4.31	.821	86.2%	significant
6	3	Functional specifications are used to evaluate the performance of employees.	4.29	.843	85.8%	significant
Total degree of organizational structure			4.48	.56713	89.6%	significant

Table (13) shows the following:
The very large approval of the study sample was based on the following items:

- The NGO has an organizational structure that is clear and clear.
- Here are the decisions taken at different administrative levels.
- The relationship between the position of Director General and the Chairman of the Board of Directors and are regulated by the law and regulations of the Organization.
- The staff and the NGOs operate under clear and specific specifications.
- Employees are committed to the level of authority granted to them.
- Functional specifications are used to evaluate the performance of employees.
- The total score of the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management practices of the organizational structure was very large with 89.6%.

Although the percentages of the answers were mostly large, we note that the item «uses the functional specifications in the evaluation of the performance of the employees» has received a minimum score, which formed a weakness in the system

Administrative procedures:

Table (14) The standard deviations, percentages and degree of approval of the paragraphs of management practices in the administrative procedures are arranged in descending order according to the arithmetic mean.

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	3	Administrative procedures are to be provided to those wishing to take care of them outside the institution.	4.64	.529	92.8%	Very significant
2	4	The administrative and financial procedures are reviewed by external bodies	4.51	.757	90.2%	Very significant
3	1	The administrative procedures of a NGOs organization are clear	4.47	1.036	89.4%	Very significant
4	5	There is internal control over project implementation to ensure compliance with approved performance standards	4.47	.815	89.4%	significant
6	2	Criminalize changes in the administrative procedures of employees of the NGO	4.44	.659	88.8%	significant
Total degree of administrative procedure			4.5	.47787	90.1%	Very significant

Table (14) shows the following:

The very large approval of the study sample was based on the following items:

- Administrative procedures are provided by the competent authorities to take care of them outside the institution.

- Reviewing administrative and financial procedures for external entities
- The administrative procedures of a NGOs organization are clear
- There is internal control over project implementation to ensure compliance with approved performance standards
- Criminalize changes in the administrative procedures of employees of the NGO

- The total degree of trends of the study sample towards assessing the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the administrative practices of the administrative procedures was very large with 90.1%.

Supervision and auditing

Table (15) Average of variables, standard deviations, percentages, and degree of approval of the paragraphs of management practices in control and auditing are arranged in descending order according to the arithmetic mean

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	6	There is external Auditor to the association and he is chosen professionally.	4.87	.344	97.4%	Very significant
2	4	There is a wide range of reports to the organizations concerned.	4.38	.806	87.6%	Very significant
3	2	The control system includes all levels of the organization	4.38	.773	87.2%	significant
4	1	There is a system that controls the applicable rules of the organization	4.36	1.055	80.4%	significant

5	3	Here is an oversight committee for the organization, which is not required to enter the supreme management or general manager.	4.02	1.154	72.4%	Medium
6	5	The Assembly Control through action committees	3.62	1.160	69.8%	Medium
Total degree of control and auditing			4.08	.73153	81.6%	Significant

Table (15) shows the following:
The very large approval of the study sample was based on the following items:

- There is an international conference of the Association and their choice of speakers.
- Reports are sent to the concerned persons of the institution and abroad.
- The control system includes all levels of the organization.
- There is a system that controls the applicable rules of the organization.

The average approval of the study sample was based on the following items:

- There is an oversight committee for the organization, which is not required to enter the supreme management or general manager.
- The General Organization is responsible for the active monitoring of the committees.
- The total degree of trends in the sample of the study towards assessing the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management practices of auditing was very large, reaching 81.6%.

In general, we note that the lowest percentage of responses came in relation to the existence of effective oversight committees. This is a challenge to the civil institutions and increases the chances of corruption cases, considering that the supervisory committees constitute their main element in the work of civil institutions and internal control systems. , And if we compare the high ratios of the instrument in general, the acquisition of these items on such grades is a sign of the awareness of employees in these institutions because of the lack of role of committees and bodies of internal oversight of civil institutions.

Third Axis: human resources management:

Identify functional requirements and plan for them:

Table (16) Averages, standard deviations, percentages and degree of approval of human resources management paragraphs in terms of the determination of functional requirements, planning for them ordered on descending order according to the mean

order	Number in questionnaire	statement	mean	Standard deviation	percentage	Approval degree
1	3	Planning to employ according to organization's strategy and needs	4.62	.650	92%	Very significant
2	2	Define the job requirements according to the criteria of the Rules of procedures	4.29	1.014	86%	Very significant
3	1	The job requirements are subject to the accountability of the general assembly	3.42	1.340	68%	medium
4	4	The Director General or the chairman of the Board of Directors doesn't interfere	2.38	1.571	48%	low
The overall degree determines the needs for human resources and planning for it			3.69	.76899	74%	Significant

Table (16) shows the following:

The very large approval of the sample of the study on the questions related to the identification and planning of the functional requirements is based on the following items:

- Planning to employ the organization›s strategy and its needs.
- Define the functional requirements and the standards of the system in the assembly system.

The average approval of the sample of the study on the questions related to the identification and planning of the need for human resources is as follows:

- The job requirements are subject to the need for human resources accountability of the public body.

  The low approval of the study sample on the questions related to the identification and planning of human resources needs is based on the following item:
- The Director General or the chairman of Directors doesn't interfere
- The total degree of trends in the sample of the study towards assessing institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management of human resources by identifying the human resources needs and planning was great, where it reached 74%.

It is clear that there is a weakness in the independence of the Public Authority for NGOs in terms of determining the functional needs, as the two items above received low to medium percentages. It is important that the employment decisions and the identification of needs are participatory and accountable to the public body and far from the interventions of the Director General or the Board of Directors. Since corruption is caused by misuse of power, especially if there is no sergeant or there is illegal interference in the administrative and functional decisions, this opens the door wide opportunities for corruption and weakens the ability of NGOs to immunize themselves against him.

Polarization and recruitment

Table (17) Averages, standard deviations, percentages and degree of approval of human resources management matters in terms of polarization and placement descending order according to the arithmetic mean:

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	3	Applicants meet specific criteria and standards	4.87	.344	97%	Very significant
2	2	The institution adopts clear criteria for testing applicants	4.82	.387	96%	Very significant
3	5	Except for the committees of the interviews, there is a conflict of interests	4.82	.535	96%	Very significant
4	1	The functions of the internal and external functions are declared	4.80	.548	96%	Very significant
5	4	The criteria apply to all applicants	4.78	.420	96%	Very significant
Total degree of polarization and recruitment			4.81	.34594	96%	Very significant

Table (17) shows the following:

The very large approval of the sample of the study on questions related to polarization and appointment based on the following items:

- Applicants are interviewed, evaluates, set standards are clear
- The institution adopts clear criteria for testing applicants
- Except for the meetings of the committees of the interviewers,
- The internal and external functions of the asset are advertised
- Standards are applied to all applicants
- The total degree of trends in the sample of the study towards evaluating the institutional capacities in the field of accountability

of integrity, transparency and combating corruption in the civil institutions in the management of human resources by polarization and recruitment was very large with 96%.

Reporting and disclosure

Table (18) Averages, standard deviations, percentage and degree of approval of the paragraphs of management practices in reporting and disclosure are arranged in descending order according to the arithmetic mean

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	1	The NGO submits its own reports to the concerned parties (donors / advocacy body / official bodies and partners)	4.96	.208	99.2%	Very significant
2	5	The management of the institution shall submit its report to the administrative body and shall be accountable for its work	4.89	.318	97.8%	Very significant
3	2	The organization cooperate with other organizations and offers experiences to benefit.	4.87	.405	97.4%	Very significant
4	7	It is possible to provide information to the relevant authorities in response to the request of the law	4.82	.387	96.4%	Very significant
5	4	The institution is committed to the principle of disclosure of its administrative and financial activities.	4.78	.420	95.6%	Very significant

6	3	The institution provides information and report to the community, ensuring transparency and dissemination.	4.76	.570	95.2%	Very significant
7	6	Submitted regular reports to the General Assembly by the administrative committee and will be accountable for its performance.	4.64	.609	92.8%	Very significant
Overall reporting and disclosure			4.82	.28854	99.2%	Very significant

From the previous Table (18):

The very large approval of the study sample was based on the following items:

- The NGO submits its own reports to the concerned parties (donors / advocacy body / official bodies and partners).
- The management of the institution submits its report to the general assembly and can be entrusted with its work.
- Other organizations are involved in the collaboration and offer their knowledge to benefit.
- It is possible to provide information to the relevant authorities in response to the law›s request.
- The institution is committed to the principle of disclosure of its administrative and financial activities.
- The institution provides information and reports in a form specific to the community, ensuring transparency and dissemination.
- Submitted reports to the General Assembly in the form of the administrative body, which is responsible for its performance.

- The total score of the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management practices for reporting and disclosure was very large with 99.2%.

Performance evaluation

Table (19) Averages, standard deviations, percentages and degree of approval of human resources management paragraphs in terms of performance evaluation descending order according to the arithmetic mean

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	4	The employee has the right to remain anonymous because there is no justification for the evaluation.	4.42	.866	88%	Very significant
2	1	The employees are met with clear standards and are applied to everyone in the form of a passport	4.24	.857	85%	Significant
3	3	The manager will inform the evaluator of the results of the development plans	4.20	1.160	84%	significant
4	2	The employees meet regularly	4.02	.866	80%	Significant
5	5	Performance assessment related to the incentive system.	3.84	1.205	77%	Significant (medium)
Overall degree of performance evaluation			4.14	.77389	83%	Significant

Table (19) shows the following:

The very large approval of the sample of the study on questions related to performance evaluation was based on the following items:

- The employee has the right to remain anonymous because there is no reason to evaluate him.
- The employees are met with clear standards and are applied to everyone in the form of a passport.
- The manager of the employee is informed of the results of the

evaluation and the development of the necessary development plans

- Meet employees regularly.

The large approval of the sample of the study on the questions related to the evaluation of performance came on the following item:

- Performance assessment related to the incentive system.
- The total score of the sample of the study towards evaluating the institutional capacity in the field of accountability of integrity, transparency and combating corruption in the civil institutions in human resources management was very high with 83%.

We note that the process of linking evaluation with the system of incentives and commitment to the evaluation process periodically and regularly obtained the lowest grades. These factors are important indicators to be considered in determining the level of compliance of institutions with standards of integrity, transparency and accountability. In order to reduce the risk of corruption, institutions should have an effective incentive system and an effective performance appraisal system that is periodically linked to an effective incentive system.

Department of Human Resources:

Table (20) Averages, standard deviations, percentages and degree of approval of human resources management paragraphs in terms of personnel management ranked descending by the arithmetic mean

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	1	The employees enjoy their duties, the importance of commitment to integrity, and the integrity of their practices.	4.71	.506	94%	Very significant
2	2	The employees of the association realize the consequences of breaking rule of the law and the practice of corruption	4.69	.557	94%	Very significant
3	5	The NGO staff is aware of the human nature of their work and are defending it, because they defend appeased and not to collet wealth.	4.64	.484	93%	Very significant
4	10	Employees are encouraged to take advantage of the initiative in order to achieve good governance in accordance with approved regulations	4.64	.529	93%	Very significant
5	11	NGOs organizations have special relations with employees.	4.60	.580	92%	Very significant

6	13	A nongovernmental organization has individuals representing different segments of the community and its different levels	4.56	.624	91%	Very significant
7	9	The Organization holds meeting with its employees to inform them of their latest events in the event.	4.51	.695	90%	Very significant
8	12	The organization provides the opportunity for the staff to make complaints and to object any decision that have been taken against them	4.49	.727	90%	Very significant
9	3	Staff is developed to complement their work.	4.38	.490	88%	Very significant
10	6	Staff tasks are distributed according to their suitability.	4.33	.674	87%	Very significant
11	8	Staff members are required to attend introductory meeting at the beginning of their work at the institution.	4.27	.889	85%	Very significant
12	7	Staff members are trained and made aware of the laws and regulations related to their work	4.24	.645	85%	Significant
13	4	Salaries in the organization are equal to those of the labour market.	4.16	.796	83%	Very significant
Total degree of personnel management			4.4778	.41390	90%	Very significant

Table (20) shows that:

The very large approval of the sample of the study on questions related to personnel management was based on the following items:

- Employees enjoy their duties, the importance of commitment to integrity, and the avoidance of practices that violate ethical rules.
- The employees in the society are aware of the consequences of the rule of law and the practice of corruption and corruption.
- The NGO staff is aware of the human nature of the work of the people who defend them because they are defending of wealth.
- Encourages employees to take the initiative to achieve the good governance of the approved systems.
- NGOs organizations are responsible for the friendly relations between employees.
- A NGOs organization has individuals representing different segments of the community and its different levels.
- The Organization holds a general meeting for its employees, informing them of the latest developments in their history.
- The organization provides the opportunity for the employee›s grievance and to challenge the decisions that have been taken.
- Staff is developed to do their work as a whole.
- The employees› skills are distributed to suit their needs.
- Staff members are required to start their careers at the institution.
- Staff members are informed about the laws and regulations related to their performance and the community involved in their operations.
- Salaries in the Organization are equal to and consistent with the labour standards.
- The total degree of trends in the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in human resource management in the Personnel Department was very large with 90%.

This is in line with the above, as wage justice is essential in protecting the internal environment against any practices that may be corrupt.

Axis four: Managing Financial Resources

Management of financial resources in NGOs:

Table (21) Averages, standard deviations, percentages and degree of approval of the NGO financial resource management sections are arranged in descending order according to the arithmetic mean

Order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	3	Projects have separate accounts	4.89	.318	98%	Very significant
2	9	The financial institution shall issue annual accounts at an annual rate of not more than three years before the end of the fiscal year	4.84	.475	97%	Very significant
3	7	The NGO maintains clear records of payments, receipts, and inventories.	4.82	.387	96%	Very significant
4	10	The NGO submits its report to the Board, donors and registration authorities, and leaves them open to the public.	4.80	.405	96%	Very significant
5	8	The organization has an external audit (microfinance).	4.76	.679	95%	Very significant
6	5	The NGO prepares annual budget and is used as a tool for budget approval.	4.71	.549	94%	Very significant

7	4	Financial information is used in future planning	4.69	.557	94%	Very significant
8	2	The manager and top administrators are able to read the organization accounts.	4.67	.640	93%	Very significant
9	1	The NGO maintains proper, appropriate, accurate and beneficial accounts.	4.62	1.072	92%	Very significant
10	6	The budget is formulated by the officials responsible for the expenditure and the monitoring of it is carried out by top management.	4.60	.688	92%	Very significant
11	11	The financial liability of the persons done according to anti-corruption laws	4.07	1.156	81%	Very significant
Overall degree of financial resources management			4.6756	4.348	94%	Very significant

Table (21) shows the following:
The very large approval of the sample of the study on the questions related to the management of financial resources in the governmental organization came as follows:

1. Projects have separate accounts
2. NGOs organizations shall issue fiscal accounts annually, in periods beyond three years beyond the end of the fiscal year
3. The NGO maintains clear records of payments, receipts, and inventories.
4. The NGO submits its report to the Board, donors and registration authorities, and leaves them open to the public.
5. NGOs organization has external auditing (microfinance).
6. A NGOs organization prepares annual budgets.
7. Financial information is used in future planning.
8. The manager and top administrators are able to read the organization accounts.
9. The NGO maintains proper, appropriate, accurate and beneficial

accounts.

10. Formulates the budget for the future of the officials responsible for the expenditure and the possibility of monitoring it to the highest priority.
11. Financial liability of the persons is done according to anti-corruption laws.
12. The total score of the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in NGOs in the management of financial resources in the NGO was very large with 94%.

Measuring compliance with financial procedures and following the financial system

Table (22) Computations, standard deviations, percentage and degree of approval of the paragraphs of compliance with the accounting system and financial control, descending order according to the arithmetic average

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	10	All payments are made to the bank and insured with a special saving fund	4.87	.344	97%	Very significant
2	12	All outgoing cash balances are kept within a specified time limit and cannot be accessed	4.87	.344	97%	Very significant
3	4	Authorization for the Operations Manager and accountant	4.82	.442	96%	Very significant
4	15	A binary match is executed and divided into a primary form	4.82	.387	96%	Very significant

5	20	Fund balances (exact and electronically identical)	4.82	.387	96%	Very significant
6	6	Accounts are periodically audited by an external auditor	4.80	.548	96%	Very significant
7	21	There are specific procedures for the accounting system	4.80	.548	96%	Very significant
8	9	All receipts are placed in the Fund and deposited with the institution's auditors	4.76	.679	95%	Very significant
9	13	The new and completed checks are kept in a closed box	4.76	.679	95%	Very significant
10	8	The financial department staff issues periodic reports on the results of their business	4.73	.688	95%	Very significant
11	11	There is a special fund for petty expenses	4.73	.688	95%	Very significant
12	18	The Foundation reports on an annual basis	4.73	.447	95%	Very significant
13	16	Check transactions are performed on the accounting software such as filing, filing, and ejecting	4.76	.798	93%	Very significant
14	1	There is an identification of the employees in the financial field of the institution	4.64	.609	93%	Very significant
15	3	There is a separation of functions in the financial department	4.64	.679	93%	Very significant

16	7	All authorities have knowledge of the specific program as per its terms of reference	4.64	.802	93%	Very significant
17	17	Financial adjustments and inventories are made periodically	4.64	.802	93%	Very significant
18	2	Follow up and supervise the performance of employees and evaluate their performance.	4.62	.650	92%	Very significant
19	19	The Foundation reports the status of the Centre as a periodic report	4.62	.806	92%	Very significant
20	22	Financial Centre, Input and Balances List	4.47	1.120	89%	Very significant
21	14	Financial report is only seen by allowed for those who have the authority to do so	3.91	1.505	78%	medium
22	5	The accounts are reviewed by an internal auditor periodically	3.84	1.429	77%	medium
The total degree of compliance with the accounting system and financial control			4.65	.48645	93%	Very significant

Table (22) shows that:

The very large approval of the sample of the study on the questions related to compliance with the accounting system and financial supervision was based on the following items:

- All payments are made to the bank and insured with a special savings fund
- All of the outstanding and end-of-contract bonds are kept within a specified allocation and can be reached by only selected persons

- Authorization for spending by more than one party
- The network interface is configured to be in a primary format
- Correct fund balances (exact and electronic)
- Checking the accounts before the checkout of the periodic image
- There are specific procedures for the accounting system
- All receipts are placed in the Fund and deposited with the institutions auditors.
- New and completed checks are saved in a closed box
- The financial department will issue periodic reports on the results of their business and their duties
- There is a special fund for exotic goods
- The reporting institution is an annual periodic report
- Check movements are performed on the accounting software such as filing, filing, and ejecting
- There is an identification of the employees in the financial field of the organization.
- There is a difficult task in the finance department in general.
- All authority to know about the specific program as per its terms of reference
- Random adjustments are used for portrait images
- Follow up and supervise the performance of employees and evaluate their performance.
- The Foundation reports the status of the Centre as an annual priority
- The financial reports analysis (financial centre, checklist, and balance sheets).

The large approval of the sample of the study on the questions related to the compliance with the accounting system and financial supervision came to the following items:

- Financial reporting is not advisable
- Checking the accounts before receiving a random image
- The total score of the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity and

transparency and combating corruption in the civil institutions in order to comply with the accounting system and financial control was very large, reaching 93%.

We note that the item relating to the «Audit of Accounts Receiving a Periodic Report» obtained the lowest percentage in the table. The weakness of internal audit (internal control) is an indication of weaknesses in the financial system and should be dealt with very seriously.

Evaluation of commitment to the procurement system

Table (23) Averages, standard deviations, percentage and degree of approval of paragraphs to assess compliance with the procurement system in descending order according to the arithmetic mean

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	1	There are specific procedures for the procurement system	4.82	.387	96%	Very significant
2	5	The files are kept for review and inspection	4.82	.387	96%	Very significant
3	3	Multiple tables are created for specific database displays	4.78	.420	96%	Very significant
4	6	The financial and financial aspects are in line with the acquisition	4.78	.420	96%	Very significant
5	2	The Organization shall undertake all procurement procedures and conditions	4.73	.447	95%	Very significant

6	4	The receipt of closed letters is open and the suppliers are open to the results and the reasons for the assignment.	4.71	.506	94%	Very significant
Overall degree of commitment to the procurement system			4.77	.36705	95%	Very significant

Table (23) shows that:

The very large approval of the sample of the study on questions related to compliance with the procurement system was based on the following items:

- There are specific procedures for the procurement system
- Keep files of bids and submit proposals for review and audit
- Multiple committees are created for specific database displays
- The financial and financial aspects of the acquisition follow-up
- The Organization shall undertake all procurement procedures and conditions
- Receiving closed messages, opening up suppliers, and reporting on results and referral reasons.

- The total score of the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in order to comply with the procurement system was very large, reaching 95%.

System of Covenant and Fixed Assets

Table (24) Computational arguments, standard deviations, percentages, and degree of approval of the clauses of the covenant and fixed assets system are arranged in descending order according to the arithmetic mean

order	Number in questionnaire	statement	average	Standard deviation	pecentage	Approval degree
1	2	All used employees are documented and documented	4.58	.812	92%	Very significant
2	3	There are special forms for delivery, receipt and activation	4.49	.869	90%	Very significant
3	1	There are specific and established procedures for the system of assets and liabilities	4.42	.956	88%	significant
The total degree of the covenant regime and fixed assets			4.5022	.0524	90%	Very significant

Table (24) shows that:

The very large approval of the sample of the study on the questions related to the system of the Covenant and fixed assets was based on the following items:

- All contracts used for registered employees are documented
- There are special forms for delivery, receipt and activation
- There are specific and established procedures for the system of assets and liabilities

- The total degree of trends of the sample of the study towards assessing the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions of the Covenant system and the commitments were very large with 90%.

Budget and Financial Planning System

Table (25) Computation, standard deviations, percentages and degree of approval of the budget and planning system paragraphs, financial planning ordered in descending order according to average

order	Number in questionnaire	statement	average	Standard deviation	percentage	approval degree
1	1	There are specific procedures for the budget system	4.53	.726	91%	Very significant
2	2	A budget structure is formed with a periodic image	4.29	1.058	86%	significant
3	4	It does not exceed the approved budget	4.20	.944	84%	significant
4	3	The actual results are compared with the estimate and the probability of deviation	4.00	1.243	80%	significant
The overall degree of the budget and financial planning system			4.27	.754	86%	significant

Table (25) shows the following:

The very large approval of the sample of the study on the questions related to the system of the Covenant and fixed assets was based on the following items:

- There are specific procedures for the budget system
- Set up a budget to create a periodic image
- Do not exceed the approved budget
- The actual results are compared with the estimate and the probability of deviation

- The total degree of trends in the sample of the study towards

evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions of the system of budgets and financial planning was very large, reaching 86%.

When comparing the responses of the institutions to the regulatory and supervisory bodies, it is clear that there is a clear difference as the regulators rated this item as low.

Salaries system and personnel matters legally

Table (26) The standard deviations, percentages, and the degree of approval of the salary and personnel affairs paragraphs are arranged in descending order according to the arithmetic mean

order	Number in questionnaire	statement	average	Standard deviation	percentage	Approval degree
1	1	Specific procedures are established for the payroll system and staff matters	4.73	.580	95%	Very significant
2	2	The system depends on the calculation of salaries, salaries and discounts	4.71	.661	94%	Very significant
3	3	Specific procedures are established for the payroll system and staff matters	4.71	.608	94%	Very significant
4	4	The payroll and employee records are recorded on the accounting program	4.56	.990	91%	Very significant
The overall score of the payroll and personnel system			4.73	.580	95%	Very significant

Table (26) shows that:
The very large approval of the sample of the study on the questions related to the system of budgets and financial planning was based on the following items:

1. There are specific procedures and procedures for the salaries and personnel affairs

2. Adopts a system for calculating salaries, salaries and discounts
3. There are defined and established procedures for the salary system and personnel affairs
4. The payroll and employee records are recorded on the accounting program

- The total score of the sample of the study towards evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions of the system of salaries and personnel affairs in terms of law was very large, reaching 95%.

When comparing the responses of the institutions to the regulatory and supervisory bodies, it is clear that there is a clear difference as the regulators rated this item as low.

II. Results related to hypotheses

First: Results of the first hypothesis:

Which stated that «there are no statistically significant differences at the level of significance (α = 0.05), in terms of assessing the institutional capacities in the field of accountability of integrity and transparency and combating corruption in the civil institutions in the management system due to the variable annual budget size» Using the annual budget size of the organizations, the mean and one way ANOVA were used for the independent samples. The results were shown in the following tables (27, 28):

Table (27) the averages for evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management system due to the variable annual budget size

categories	Axis			
	Executive committee/ council/ trustees	Mechanisms of taking decisions	Legal status	Overall degree
More than one million (number=17)	4.5765	4.7000	4.7765	4.6770
More than 100 thousands and less than a million (number =19)	4.3421	4.5105	4.7842	4.5243
Less than 100 thousands (number=9)	4.1889	4.4778	4.6667	4.4233

Table (27) shows that there are slight differences in the arithmetic averages of the annual budget size variables of the NGOs in terms of the items that refer to the axes of the management system and the total score and to verify whether the differences in the arithmetic averages reached the level of statistical significance. The mono and table 28 illustrate this:

Table (28) Results of the Single Variation Test for Difference Significance Assessment of institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management system due to the variable annual budget size

axis	Source of variation	Total squares	Degree of freedom	Medium of squares	F (accountability)	Level of significance
Executive committee	Squares between categories	994.	2	497.	1.713	193.
	Internal squares	12.186	42	290.		
	Overall total	13.180	44			
Mechanisms of taking decisions	Squares between categories	430.	2	215.	2.152	129.
	Internal squares	4.193	42	100.		
	Overall total	4.623	44			
Legal status	Squares between categories	094.	2	047.	482.	621.
	Internal squares	4.096	42	098.		
	Overall total	4.190	44			
Overall degree	Squares between categories	425.	2	213.	1.929	158.
	Internal squares	4.628	42	110.		
	Overall total	5.053	44			

* Statistically significance level (α = 0.05)

Table (28) shows that the values of the 0.193, 0.129, 0.621, 0.158 levels of the executive committee / council / trustees, the decision making mechanisms, the legal status and the overall score of the management system, respectively, are higher than the value specified in the hypothesis (0.05), And therefore we accept the validity of the hypothesis and say that «there are no statistically significant

differences at the level of significance (α = 0.05), in terms of evaluating the institutional capacity in the field of accountability of integrity and transparency and combating corruption in the civil institutions in the management system attributed to the variable annual budget size»

Second: The results of the second hypothesis:

Which stated that «there are no statistically significant differences at the level of significance (α = 0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity and transparency and combating corruption in civil institutions in the management practices attributed to the variable annual budget size» In the annual budget size of the organizations, the mean and one way ANOVA were used for the independent samples. The results were shown in the following tables (29, 30):

Table (29) the averages for evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management practices are due to the variable annual budget size

categories	Axis				
	Structural environment	Administrative procedures	Auditing and control	Presenting reports and disclosing them	Overall degree
More than one million (number=17)	4.5471	4.5765	4.5067	4.9647	4.5728
More than 100 thousands and less than a million (number=19)	4.5000	4.4842	4.1059	4.8000	4.4854
Less than 100 thousands (number=9)	4.3111	4.4222	4.1737	4.6111	4.4791

Table (29) shows that there are differences in the arithmetical averages of the annual budget size variables of the NGOs in relation to the

items that refer to the axes of administrative practices and the total score and to verify whether the differences in the arithmetic averages reached the level of statistical significance. Table 30 illustrates this:

Table (30) Results of the single variance test for the significance of the differences to assess the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in management practices due to the variable annual budget size

axis	Source of variation	Total squares	Freedom degree	Squares average	Calculated F	Level of significance
Regulatory environment	Squares between categories	.341	2	.170	.518	.599
	Internal squares	13.811	42	.329		
	Overall total	14.152	44			
Administrative procedures	Squares between categories	.157	2	.078	.332	.719
	Internal squares	9.891	42	.236		
	Overall total	10.048	44			
Auditing and control	Squares between squares	.677	2	.339	.622	.542
	Internal squares	22.868	42	.544		
	Overall total	23.546	44			
Presenting reports and disclosing them	Squares between categories	.755	2	.378	5.456	.008
	Internal squares	2.908	42	.069		
	Overall total	3.663	44			
Overall degree	Squares between categories	.476	2	.238	1.622	.210
	Internal squares	.341	2	.170	.518	
	Overall total	13.811	42	.329		

* Statistically significance level (α = 0.05)

Table (30) shows that the values of the levels of 0.599, 0.719, 0.542, and 0.210 for the axes are organizational structure, administrative procedures, control and auditing and the total degree of management practices, respectively. These values are greater than the value specified in the hypothesis (0.05). «There are no statistically significant differences at the level of significance (α = 0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity and transparency and combating corruption in the civil institutions in the organizational structure and administrative procedures, control and audit and the overall degree of management practices due to the variable size of the budget age."

(0.008). this value is smaller than the value specified in the hypothesis (0.05). Therefore, we reject the validity of the hypothesis and say that «there are statistically significant differences at the level of significance (α = 0.05), in terms of Assess the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the field of reporting and disclosure due to the variable size of the annual budget".

What we can deduce based on the above is that the size of the budget plays a role in reporting and disclosure. Small-scale civil institutions may not publish their financial and administrative reports more transparently than those with large budgets.

Third: The results of the third hypothesis:

Which stated that «there are no statistically significant differences at the level of significance (α = 0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in civil institutions in the management of human resources attributed to the variable annual budget size» Regarding the annual budget size of the organizations, the mean and

one way ANOVA were used for the independent samples. The results were as shown in Tables 31 and 32:

Table (31): The arithmetic averages for assessing the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in human resources management, due to the variable annual budget size

categories	Axis				
	Defining job requirements	Attracting and recruiting	Performance evaluation	Staff affairs management	overall degree
More than one million (number=17)	3.6882	4.9294	4.1882	4.6471	4.4465
More than 100 thousands and less than a million (number=19)	3.7526	4.7263	4.3158	4.4579	4.3686
Less than 100 thousands (number=9)	3.5889	4.8000	3.7111	4.2000	4.1144

Table (31) shows that there are differences in the statistical averages of the annual budget size variables of the NGOs in relation to the items that refer to HRMs and the overall score. To check whether the differences in the arithmetic averages reached the statistical significance level, the mono and table (32) illustrate this:

Table (32) Results of the Single Contrast Test for Difference Significance Assessment of institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management of human resources due to the variable annual budget size

axis	Source of variation	Total squres	Squares average	Freedom degrees	Calculated F	Level of significance
Identifying job needs and planning for them	Squares between categories	.168	2	.083	.134	.875
	Internal squares	25.854	42	.616		
	Overall total	26.019	44			
Attracting and recruiting	Squares between categories	.374	2	.187	1.604	.213
	Internal squares	4.892	42	.116		
	Overall total	5.266	44			
Performance evaluation	Squares between categories	2.280	2	1.140	1.989	.149
	Internal squares	24.072	42	.573		
	Overall total	26.352	44			
Staff affairs management	Squares between categories	1.189	2	.595	3.933	.027
	Internal squares	6.349	42	.151		
	Overall total	7.538	44			
Overall degree	Squares between categories	.664	2	.332	2.279	.115
	Internal squares	6.118	42	.146		
	Overall total	6.782	44			

*Statistically significance level (α = 0.05)

Table (32) shows that the values of the levels of 0.875, 0.213, 0.149, 0.115 for the purposes of determining and planning the functional needs, the polarization and the appointment, the performance evaluation and the total score for the management of personnel, respectively, are higher than the value specified in the hypothesis (0.05) Therefore, we accept the validity of the hypothesis and say that "there are no statistically significant differences at the level of significance (α = 0.05), in terms of assessing the institutional capacities in the field of accountability of integrity and transparency and combating corruption in the civil institutions in determining functional needs and planning, polarization and appointment, And the overall degree of management Employees attributed to variable annual budget size"

(0.027). this value is smaller than the value specified in the hypothesis (0.05). Therefore, we reject the validity of the hypothesis with regard to personnel management. We say that "there are statistically significant differences at the level of significance (α = 0.05), in terms of evaluating institutional capacities in the field of accountability of integrity, transparency and combating corruption in civil institutions in the field of personnel management attributed to the variable annual budget size"

What does this result mean: The size of the budget plays a role in the management of personnel, as small-scale civil institutions may not manage their employees more transparently than those with large budgets.

Fourth: The results of the fourth hypothesis:

Table (33) The arithmetic averages for evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management of financial resources due to the variable annual budget size

categories	Axis						
	Financial resources management	Commitment in accounting system and financial control	Evaluating commitment in purchases system	Custodies system and fixed assets	Budgets system and planning for them	Salaries system and staff affairs	Overall degree
More than one million (number=17)	4.8471	4.8882	4.9235	4.8118	4.6471	4.96	4.8471
More than 100 thousands and less than a million (number=19)	4.5895	4.6895	4.7737	4.6684	4.2789	4.73	4.6304
Less than 100 thousands (number=9)	4.5333	4.1333	4.4889	3.5667	3.5778	4.19	4.0832

(A = 0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in the management of financial resources due to the variable annual budget size «in order to examine the validity of the hypothesis Regarding the annual budget size of the organizations, the mean and one-way ANOVA were used for the independent samples. The results were shown in the following tables (33,34):

Table (33) shows that there are differences in the arithmetic averages of the annual budget size variables of the civil institutions in relation to the items that refer to the axes of the management of financial resources and the total score and to verify whether the differences in the arithmetic averages reached the level of statistical significance. Table (34) illustrates this:

Table (34) Results of the Single Contrast Test for Difference Significance Assessment of institutional capacities in the field of accountability of integrity, transparency and combating corruption in institutions in the management of financial resources due to the variable annual budget size

axis	Source of variation	Total squares	Freedom degrees	Squares average	Calculated F	Level of significance
Financial resources management	Squares between categories	.823	2	.411	2.725	.077
	Internal squares	6.340	42	.151		
	Overall total	7.163	44			
Commitment in accounting system and financial control	Squares between categories	3.396	2	1.698	10.167	.000
	Internal squares	7.016	42	.167		
	Overall total	10.412	44			
Evaluating commitment in purchases	Squares between categories	1.112	2	.556	4.847	.013
	Internal squares	4.816	42	.115		
	Overall total	5.928	44			
Custodies system and fixed assets	Squares between categories	10.031	2	5.016	11.387	.000
	Internal squares	18.449	42	.440		
	Overall total	28.530	44			

axis	Source of variation	Total squares	Freedom degrees	Squares average	Calculated F	Level of significance
Budgets system and financial planning	Squares between categories	6.728	2	3.364	7.700	.001
	Internal squares	18.349	42	.437		
	Overall total	25.078	44			
Salaries system and staff affairs	Squares between categories	3.505	2	1.753	5.773	.006
	Internal squares	12.751	42	.304		
	Overall total	16.256	44			
Overall degree	Squares between categories	3.459	2	1.729	10.211	.000
	Internal squares	7.113	42	.169		
	Overall total	10.572	44			

* Statistically significance level (α = 0.05)

Table (34) shows that the value level of questions related to financial resources in civil institutions (0.077) are higher than the value specified in the hypothesis (0.05). Therefore, we accept the validity of the hypothesis and say that "there are no significant differences at the level (A = 0.05), in terms of evaluating the institutional capacities in the field of accountability of integrity, transparency and combating corruption in the civil institutions in financial management in the civil institution due to the variable size of the annual budget"

While the level of significance of the questions related to adherence to the accounting system, financial control and evaluation of compliance with the procurement system, the system of the

Covenant and fixed assets, the system of budgets and financial planning and the system of salaries and personnel in terms of legal and the total degree was (0.000, 0.003, 0.000, 0.001, 0.006, 0.000) respectively These values are smaller than the value specified in the hypothesis (0.05). Therefore, we reject the validity of the hypothesis with regard to financial resources management. **We say that there are statistically significant differences at the level of significance** ($\alpha = 0.05$), in terms of evaluating institutional capacities in the field of accountability of integrity and transparency and Anti-Corruption in the civil institutions in the area of adherence to the accounting system and financial control, and evaluation of compliance with the procurement system, and systems of the Covenant and fixed assets, and the system of budgets and financial planning and the system of salaries and personnel and the total score attributed to the variable annual budget size"

From the above, there is a relationship between the size of the institution's budget and its institutional capacity in the area of integrity, transparency and accountability in relation to the above-mentioned aspects. A review of the table of averages shows that high-budget institutions had better results than those with lower budgets. In other words, the institutions with the largest budget have shown greater commitment to the accountability criteria set out in the tool.

Chapter six

Analysis of interviews regarding the assessment of accountability, integrity and transparency from the perspective of external actors

The reliance on the views of civil society employees as the basis for governance and measurement of transparency and integrity is associated with a lot of objectivity, especially as it relates to the measurement of sensitive aspects at the administrative and financial level. In this context, it was decided to hold interviews with the relevant external bodies, the Ministry of Interior, Social Development, as well as the specialized auditors in the follow-up and auditing of associations. The results of the study sample showed that workers in the associations have a very high level of transparency. In contrast, the results of the external parties, noted the existence of reservations and important observations on the level of commitment to financial and administrative systems and the level of transparency.

2.9 Results of interviews and comparison with different fields of study from the point of view of workers in associations and external supervisory bodies:

Table (35) Computational arguments, standard deviations, percentage and degree of approval of the study axes compared between associations and auditors

axis	Staff in societies			Concerned Supervising and controlling authorities		
	average	average	Approval degree	Average	average	Approval degree
Total Degree Executive Committee / Board / Trustees	4.40	88%	Very big	4.00375	80%	significant
The overall degree of decision-making mechanisms	4.57	91.5%	Very big	3.72125	74%	medium
Overall degree of legal status	4.75	95.2%	Very big	4.08875	82%	significant

Total degree of organizational structure	4.48	89.6%	Very big	3.5625	71%	medium
Total degree of administrative procedures	4.50	90.1%	Very big	3.825	77%	medium
Total degree of control and auditing	4.08	81.6%	Very big	4.023333	80%	significant
The overall degree of reporting and disclosure	4.82	99.2%	Very big	4.48	90%	Very significant
Total degree of management of financial resources	4.67	94%	Very big	3.61	72%	medium
Overall degree for commitment in the accounting system and financial control	4.65	93%	Very big	3.735	75%	medium
Overall degree of evaluation of commitment to the procurement system	4.77	95%	Very big	3.5275	71%	medium
The total degree of the covenant regime and fixed assets	4.50	90%	Very big	4.2175	84%	significant
The overall degree of the budget and financial planning system	4.27	86%	Very big	3.13	63%	Medium (near to low)
Overall degree of salary system and personnel matters from the legal point of view	4.73	95%	Very big	3.395	68%	Medium (near to low)

2.10 Presentation of major results:

2.10.1 The first axis: Measuring the level of transparency and integrity at the level of the Executive Committee and the Board of Directors:

The results showed that the employees confirmed a high level of transparency and integrity with an approval degree of 88%, while the supervisory and related authorities indicated a lower percentage of 80%.

2.10.2 Second axis: Measuring the level of transparency and integrity at the level of decision-making mechanisms

The results showed that the employees confirmed a high level of transparency and integrity with 91.5% approval, while the supervisory and related authorities indicated a lower rate of 74%.

2.10.3 Third axis: Measuring the level of transparency and integrity at the legal status level

The results showed that the employees confirmed a high level of transparency and integrity with 95.2% approval rate, while the supervisory and related authorities indicated a lower rate of 82%.

2.10.4 Fourth axis: Measuring the level of transparency and integrity at the level of the organizational structure

The results showed that the employees confirmed a high level of transparency and integrity with an approval rate of 89.6%, while the supervisory and related parties indicated a lower rate of 71%.

2.10.5Fifth axis: Measuring level of transparency and integrity at the level of administrative procedures

The results showed that employees confirmed a high level of transparency and integrity with 90.1% approval, while the supervisory and related authorities indicated a lower percentage of 77%.

2.10.6 Sixth axis: Measuring the level of transparency and integrity at the level of control and auditing

The results showed that the employees confirmed a high level of transparency and integrity with an approval rate of 81.6%. This percentage was close to the percentage of supervisors and related parties at 80%.

2.10.7 Seventh axis: To measure the level of transparency and integrity at the level of reporting and disclosure

The results showed that the employees confirmed a high level of transparency and integrity with 99.2% approval, while the supervisory and related authorities indicated a slightly lower rate of 90%.

2.10.8 Eighth axis: Measuring the level of transparency and integrity at the level of financial resources management

The results showed that the employees confirmed a high level of transparency and integrity, with the approval rate reaching 94% while the supervisory and related authorities indicated a lower rate of 72%.

2.10.9 Ninth axis: Measuring the level of transparency and integrity at the level of compliance with the accounting system and financial control

The results showed that the employees confirmed a high level of transparency and integrity, where the approval rate was 93%, while the supervisory and related parties indicated a lower rate of 75%.

2.10.10 Axis 10: Measuring the level of transparency and integrity at the level of evaluation of compliance with the procurement system

The results showed that the employees confirmed a high level of transparency and integrity with 95% approval, while the supervisory and related parties indicated a much lower rate of 71%.

2.10.11 Eleventh Axis: Measuring the level of transparency and integrity at the level of the Covenant system and fixed assets

The results showed that the employees confirmed a high level of transparency and integrity, where the approval rate was 90%, while the supervisory and related parties indicated a lower percentage of 84%.

2.10.12 Twelfth: Measuring the level of transparency and integrity at the level of the budget system and financial planning

The results showed that the employees confirmed a high level of transparency and integrity with an approval rate of 86%, while the supervisory and related parties indicated a much lower percentage of 63%.

2.10.13 Thirteenth axis: To measure the level of transparency and integrity at the level of the system of salaries and personnel matters from the legal point of view

The results showed that the employees confirmed a high level of transparency and integrity with 95% approval, while the supervisory and related authorities indicated a much lower rate of 68%.

Chapter Seven

Analysis of the main findings of the study

First: From the above, there is a clear discrepancy between the evaluation of the institutions themselves and the evaluation of supervisory and supervisory bodies. The most important aspects of this discrepancy can be mentioned as follows:

1. Although the NGOs tried to give a positive impression on their performance and compliance with the procedures stipulated by their regulations regarding integrity, transparency and accountability, this impression was less optimistic by the supervisory bodies and the partner. Based on the audit reports of the Administrative and Financial Control. The researcher sees to confirm the second point of view, which shows that there are weak levels in terms of organizational structure as well as in the exercise of their functions as well as the relationship between different levels, as reflected in the results of, where There is a clear variation in the answers.

2. The differences between the two sides was the highest in terms of disclosure, financial planning and management of staff matters. This, of course, confirms that there is a weak capacity of these institutions from the point of view of the relevant parties. And of course, from our review of the report of the Office of Financial and Administrative Control, we note that there is documentation of cases of non-compliance in these institutions with regard to financial and administrative affairs. Therefore, the researcher sees that the results given by the civil institutions are exaggerated and may be due to their fear of showing their weaknesses while the feedback sees the contrary.

3. The focus of commitment to the procurement system at a low level and this also strengthens the contents of various reports of the Office of Administrative Control and Finance that the abuses focused on procurement, expenditure and financial matters. Although institutional responses emphasize a high degree of commitment, they may be subjective.

4. In terms of organizational and administrative procedures, despite the high results in the responses of the civil institutions, there is a relative agreement between them and the regulatory institutions, as these axes were relatively low, which is reinforced by the results of the regulatory bodies. Therefore, both sides confirm the weakness in this regard. Since the administrative and financial systems are at the heart of the subject and the focus of the study, we tend to conclude that there is a lack of transparency, integrity and accountability in the organizational structure and administrative procedures of civil institutions. Given the details of the axes, the researcher sees that the governance system in these institutions is flawed.

5. With regard to the human resources system, there are also some weaknesses, especially in the control of the identification of functional needs and may involve the President of the Council or the Director General. Performance assessment does not occur periodically and is not linked to a good incentive system that has relatively low levels of feedback.

6. With regard to auditing, it is remarkable that the regulatory bodies believe that the level of control is good as well as the civil institutions. But the private institutions evaluated the level of control less than compared to the control bodies. This paradox, though minor, may reflect the need of these institutions for more effective internal and external regulatory practices.

7. We note that the low answers came in the financial system, especially those expressed by the regulatory authorities. If we consider that the integrity of the financial system in any institution is one of the conditions and indicators of an effective integrity system, these results are very important and this is reinforced by the reference in the various audit reports that the excesses that occur most are of financial nature.

8. Most of the lowest ratios in the various tables have been linked to important indicators in the system that must be provided in the institution to promote a system of integrity and effective accountability. What can be deduced here is that the weaknesses emerge in these institutions, although they may not realize their importance or lack sufficient information or are afraid of «disclosing» the culture of reward and punishment that overwhelms the culture of seeking development.

9. There is concern in the local institutions to highlight their weaknesses and try to show that it has no shortcomings. This approach is unhealthy and does not serve these institutions because the first step in development is to «recognize» that there are certain shortcomings. This may be due to the lack of confidence of these institutions in official institutions and therefore do not wish to disclose shortcomings. Therefore, it seems that there are signs of mistrust and without talking freely about their situation.

10. As can be seen from the hypothesis test in general, there is an effect between the size of the budget and the level of transparency ... in the sense that institutions with a lower budget have lower average mean lower levels of commitment compared to the results of institutions with larger budgets.

Second: From the results presented in this study, there is a consensus between the results of the audit reports of the Financial and Administrative Control Bureau and between the results we reached. The regulatory authorities show that there are weaknesses in the administrative and financial systems of these institutions. Problems in small-scale enterprises are aggravated by the fact based on the hypothesis test, we found a relationship between the size of the institution and the level of compliance with standards of integrity, transparency and accountability.

Thirdly, the NGOs need to enhance their self-explanatory level. In other words, these institutions must realize that they have some weaknesses and deal with the issue in terms of development. This confirms the main objective of the study is to identify points and weaknesses in the administrative and financial systems and then develop mechanisms to deal with them in order to enhance their ability to adhere to the standards of integrity, accountability and transparency.

Fourthly, the results show that NGOs need the support of the competent authorities to develop effective systems that protect them from corruption. This highlights the important role of supporting partner institutions such as the Anti-Corruption Commission and the network of NGOs and others.

Fifth: The results also show that institutions face a challenge in some of their financial and administrative procedures, which may be indicative of the need for a better level of internal control, which saves these institutions from the risk of corruption because it constitutes a formal framework for accountability.

Chapter Eight

Recommendations and Transparency and Integrity Index

Recommendations:

Through our review of the results of the study obtained through interviews, survey and analysis of content from previous studies and various reports. Through our knowledge and experience in this field, we offer the following recommendations:

This study revealed the importance of sound administrative and financial systems that are committed to the standards of integrity, transparency and accountability to ensure that institutions work effectively. The study showed that the Palestinian NGOs, despite their belief that they have a high degree of transparency in their administrative and financial systems and practices, face many challenges and this requires working towards meeting these challenges and enhancing the capacities of these institutions. In order to achieve this, these institutions should recognize the need to deal with deficiencies as opportunities for development and fill gaps that may be dangerous to them. It also requires assistance and support from these institutions to increase their capacities and strengthen their systems to ensure a higher level of compliance with standards of integrity, transparency, accountability and the fight against corruption. Accordingly, we recommend the following:

1. These institutions should have comprehensive administrative and financial systems that take into account their various activities and focus on the enforcement of the law and the instructions provided by the approved regulations. Due to the importance of institutionalizing the various procedures and documenting them to become items in their administrative and financial systems.
2. It is important to activate the role of the ministries of competence as the first supervisory body and to make sure to establish a partnership relationship between the civil institution and the competent ministry, enabling the institution to develop effective systems and ensure compliance with them. The Ministry of

Jurisdiction is more understanding of the status of the institutions within its umbrella and therefore it can play a more effective role.

3. It is also important to strengthen the role of the legal auditors and to activate their role as a vital entity that may be the key to controlling and raising awareness of corruption. Therefore, the legal auditor should play the role of honest partner who helps the civil institution to avoid falling into the risk of corruption and not the party that is trying to find «outlets» of the institution to cover any deviations or excesses.
4. Emphasis should be placed on establishing transparency in the work of NGOs by raising their awareness of the type of documents, reports and procedures to be published, the importance of disclosing all their work, and encouraging them to adopt the principle of transparency and integrity in work. It should be noted that these institutions are aware of the laws and regulations related to combating corruption. Therefore, it is necessary to develop adequate training and awareness programs to increase the awareness of NGOs, especially their leaders, of the importance of disclosing their information to ensure legal and ethical compliance. Raising the legal awareness of these institutions will definitely contribute to preventing them from falling into the trap of corruption.

5. It is important that civil society codes of conduct be adopted and staff aware that this represents a qualitative shift in their commitment because it goes beyond mere legal obligation to a voluntary ethical commitment to the principles of integrity. This, of course, reflects the tendency to prevent corruption, not just cure it, because the loss in this case is greater than if we avoided it.

6. The capacity of these institutions to develop more effective disclosure systems should be increased. Through the development of computerized and accountable administrative and financial systems and the ability to report to regulatory bodies and others.

This requires investment by these institutions and their partners, which is important to strengthen their practices and limit opportunities for non-compliance and termination.

7. Adopting the policy of openness through open meetings and hearings with supporters. These NGOs must develop better relations with the local community to ensure that they are aware of the practices of these bodies. The formal and popular accountability systems of institutions should be strengthened to ensure their adherence to accountability principles and standards.

8. Enhancing the principle of transparency in NGOs by compiling annual plans to promote integrity and anti-corruption measures as part of the national plan to promote integrity and combating corruption in Palestine. This plan is part of the annual audit carried out by the Office of Administrative and Financial Control.

9. Call on the Palestinian Authority for the Development of NGOs Organizations, the National Authority for Civil Society, the Palestinian Civil Action Coordination Council and other umbrella organizations for NGOs to provide assistance and assistance to these institutions to secure financial and technical resources to provide dissemination mechanisms and information disclosure. We also emphasize the establishment of real partnerships between the various parties (the government, private institutions and the public sector) in order to increase the capacity of the civil institutions and support them as an active partner.

10. It is also important to strengthen the monitoring procedures of international and donor bodies to ensure compliance with the laws and regulations adopted. One of the causes of corruption may be the pressure exerted by these bodies on the NGOs to implement certain agendas in return for ignoring the commitment of these institutions to the rules of accountability, integrity and

transparency.

11. The boards of NGOs should keep abreast of the technological development and the use of electronic web pages as an essential means of disclosing the work of civil institutions and raising the level of transparency in them, and access to citizens, and not waiting for it by the Authority for its initiative to obtain information.

12. Pressure on law enforcement to provide the heads and members of their private financial institutions to the Anti-Corruption Commission, as well as to disclose them to citizens as part of enhancing the transparency of members of NGOs.

In conclusion,

It is important that these institutions recognize their need to develop internal accountability systems that help them to control performance and to adopt a preventive approach that can avoid corruption rather than cure it. As mentioned above, these institutions need effective partnerships with relevant Stateholders to increase their capacities and help them strengthen their immunity against corruption and to strengthen their commitment to the principles of integrity, transparency and accountability. The most important element change is to change the culture of the institution and adopt a system of objective and honest accountability that reflects its ability and privatize it accurately and honestly. Due to the importance of such a study, which sought to provide objective and accurate information on the extent of these institution commitment to their administrative and financial systems which reflects its practices in various fields.

Chapter Nine

Diagnostic Tool Measuring Tool for indicators of Accountability, Integrity and transparency and combating corruption In NGOs

A. The purpose of the tool:

This tool aims at enabling NGOs to identify their commitment to the values and practices of integrity, transparency, accountability and combating corruption in terms of their administrative and financial systems and practices so that they can identify their strengths and weaknesses and their vulnerability to corruption. The tool focuses on a range of important indicators in the performance of civil institutions which should be available and committed to the prevention and control of corruption. Although this tool contains areas related to transparency and accountability in general, but also contains items and areas to diagnose the different components of administrative and financial systems In civil institutions, which are reflected through their practices and related procedures. It is worth mentioning that this tool was developed based on the survey tool we used in this study, but this tool contained the most important elements in the administrative and financial systems that should be measured.

B. The scale and its implications

The Configuration tab	Description
5 always	The NGO always provides information about its activities and systems on a permanent basis and through various means via the Internet, e-mail, telephone, fax or any other method, and is provided to those who need it once it is ordered according to the required procedures.
4 often	the NGO provides information about its activities and regulations, but not in all the masculine media above, and is usually easily provided to those who request it and enforce the required procedures
3 do not know	I do not know / I cannot answer this question (neutral)

2 Sometimes	Sometimes the NGO provides information about its activities and regulations in one way or another from the above and provides those who request it, but after several attempts.
1 rarely	Rarely information about the activities of the NGO and its systems disseminated or provided to those who request them, even if the request is repeated.
0 not existed	There is no information available about the organization's activities and systems in any of the multimedia such as the Internet, e-mail, telephone, fax or any other method. If this information is requested, the request is not answered or the student is provided with the information he wants.

C. Calculation of results:

1. Each item is given a value of 0, 1, 2, 3, 4 or 5, in accordance with the diagnosis of the status quo and in accordance with the terms «always» / «often» / «do not know» / «sometimes» / «rarely» «There is no».
2. The arithmetic mean for each field (total number of coordinates / number of items) is calculated. For example, if we assume that the 7-item transparency index of an organization is as follows
   a. 2 + 3 + 4 + 2 + 3 + 3 + 2
   b. Arithmetic average = 2.7
   c. With a percentage of 5 = 58% 2.7 /
3. Given the table below, we note that these results reflect a low degree of commitment. Therefore, the low-grade characterization applies here.

Directory of results analysis

Based on the results obtained by the institution to answer the diagnostic tool questions, these results can be explained by reference to the table below		
Based on percentages	Based on averages	Description
39.9 and less	0-1.5	Low degree to adhere to the standards of integrity, transparency and accountability in the practices and procedures of the administrative and financial institution. The administrative and financial systems of the civil society lack the essential elements necessary to enable them to prevent corruption. The NGO needs a very high degree of intervention to raise its very low capacity in terms of combating corruption. The institution is in real danger in the near term.
40%-59.9%	1.51-2.49	Low degree of compliance with the standards of integrity, transparency and accountability in the practices and procedures of the administrative and financial institution. The administrative and financial systems of the civil society lack important and necessary elements to enable them to prevent corruption. The NGO needs a high degree of intervention to raise its low-level anti-corruption capacity. If the situation continues as it is, the institution will face dire consequences

60%-79.9%	2.50-3.49	Medium degrees of Compliance with the standards of integrity, transparency and accountability in the practices and procedures of the administrative and financial institution. Although the administrative and financial systems of the civil society have the basic elements necessary to enable them to prevent corruption, there is weakness or lack of some of these elements, which can be strengthened. The NGO needs a moderate degree of intervention to raise its low-level anti-corruption capacity. The Foundation will benefit from any efforts to increase its capacity and enable it to face corruption.
80%-90%	3.50-4.50	High degree of compliance with standards of integrity, transparency and accountability in the practices and procedures of the administrative and financial institution. The administrative and financial systems of the civil society have the necessary elements to enable them to prevent corruption, but there is a possibility to increase the effectiveness of their procedures.

A. Diagnostic Tool:

Evaluation of indicators of transparency in NGOs				
1 rarely	2 sometimes	3 Do not know	4 often	5 always
number	indicator			evaluation
1	Provide clear documentation on the organization's objectives, philosophy and programs, and make them available to the public.			1 2 3 4 5

2	Provide information to the public about the organization's organizational structure and structure, as well as the staff system and the budget of the organization.	1 2 3 4 5
3	Provide the public with access to the organization's plans and involve the public in the formulation and commenting of these plans.	1 2 3 4 5
4	FAO coordinates its activities and programs with local partners or with the target audience.	1 2 3 4 5
5	Publication of periodic reports on the activities, financing and relations of the Organization.	1 2 3 4 5
6	Know citizens about the activities and programs of the organization and how to obtain their services, and how to perform this service.	1 2 3 4 5
7	There is a general policy for publishing and disclosing information to the public concerned.	1 2 3 4 5

Evaluation of accountability indicators in NGOs				
1 rarely	2 sometimes	3 Do not know	4 often	5 always
number	indicator			evaluation
1	A structural structure that involves accountability of different administrative levels.			1 2 3 4 5
2	Reports (financial and administrative), and specifically regularity in the reports submitted by different bodies to the higher ones.			1 2 3 4 5

3	The regularity of the meetings of the different bodies: the administration, the general assembly, the committees of competence.	1 2 3 4 5
4	Forms of communication with staff: periodic staff meetings, proposals fund.	1 2 3 4 5
5	Forms of communication with beneficiaries: meetings, evaluation form, standing committees.	1 2 3 4 5
6	Periodic financial and administrative reports to the competent government authority.	1 2 3 4 5
7	Evaluation of programs, projects and plans.	1 2 3 4 5

Evaluation of administrative system indicators in NGOs

Evaluation scale

1	2	3	4	5
rarely	sometimes	Do not know	often	always

1. Management system

1.1 executive committee/council/trustees		
1.1.8	There are functional descriptions that define the powers and responsibilities of different parties in the organization.	1 2 3 4 5
1.1.9	Administrative systems are updated according to the law and the procedures adopted	1 2 3 4 5

1.2 Vision/task		
	The Code of Conduct is clear and accessible to all and constitutes the basis for staff work at all levels, including leadership	1 2 3 4 5
1.3 Advocacy panel (local)		
1.3.6	The Panel of Advocates is a supervisory body for the work of the NGO.	1 2 3 4 5

1.4 leadership		
1.4.1	The NGO has a clear policy on the functions of the Director and the Executive Committee / Board / Trustees.	1 2 3 4 5
1.4.2	Decisions are clearly communicated to those concerned.	1 2 3 4 5
1.4.4	Staff leaders are able to understand how important the role they (employees) play in achieving the organization's goals.	1 2 3 4 5
1.4.5	The leaders of the organization are subject to the standards adopted by the organization like the rest of the staff.	1 2 3 4 5
1.4.6	The leaders of the organization are trusted by the staff	1 2 3 4 5

1.5 legal status		
1.5.4	The Foundation is committed to the Law of Associations as a reference for its work.	1 2 3 4 5

2. Management practices:

2.1 organizational structure		
2.1.1	The NGO has a clear and declared organizational structure.	1 2 3 4 5
2.1.2	NGO staff work under clear functional standards.	1 2 3 4 5
2.1.3	Functional specifications are used in the performance appraisal process.	1 2 3 4 5
2.1.4	Employees are committed to the level of authority given to them.	1 2 3 4 5
2.1.5	There is oversight of decisions taken by different administrative levels.	1 2 3 4 5
2.1.6	The relationship between the position of the Director General and the Chairman of the Board of Directors is clear and stipulated in accordance with the law and the internal rules of the Organization.	1 2 3 4 5

2.2 information systems		
2.2.1	The NGO has a special information gathering system	1 2 3 4 5
2.2.5	Information may be provided to interested parties upon request and as permitted by law.	1 2 3 4 5

2.3 administrative procedures		
2.3.1	The administrative procedures of the NGO are clear and communicated to all staff.	1 2 3 4 5
2.3.3	Administrative procedures are provided to those who wish to see them from inside or outside the institution.	1 2 3 4 5

2.4 Staff		
2.4.1	The NGO has special terms and conditions for the Council, employees and volunteers and is in compliance with these Terms and Conditions.	1 2 3 4 5
2.4.2	The Manager shall employ and dismiss staff after consulting.	1 2 3 4 5
2.6 programs		
2.6.3	The NGO is involved with the design and implementation of the program.	1 2 3 4 5
2.6.4	The NGO identifies indicators for the success of its programs.	1 2 3 4 5
2.6.5	There is internal control over project implementation to ensure compliance with approved performance standards	1 2 3 4 5

2.7 presenting and disclosing reports		
2.7.1	The NGO reports on its work to stakeholders (donors / advocacy / official bodies and partners).	1 2 3 4 5
2.7.2	FAO participates in other areas of cooperation and offers its expertise to benefit.	1 2 3 4 5

2.7.3	The organization provides periodic and detailed information and reports to the local community to ensure the principle of transparency.	1 2 3 4 5
2.7.4	The Corporation is committed to the principle of disclosure in its administrative and financial activities.	1 2 3 4 5
2.7.5	The management of the institution shall submit a report on its work to the administrative body and may be held responsible for its work.	1 2 3 4 5
2.7.6	Reports to the General Assembly are submitted periodically by the administrative body and can be held accountable for their performance.	1 2 3 4 5

Evaluating indicators of Human Resources Management

3. Evaluation of human resources management indicators: 3.1 Human resources management in the NGO		
3.1.1	The recruitment process shall be carried out according to clear criteria and stipulated in the approved laws, regulations and regulations.	1 2 3 4 5
3.1.1	The staff of the NGO shall work in accordance with functional specifications and clear responsibilities supervised by the Administration.	1 2 3 4 5
3.1.2	Employees are defined as their duties and the importance of committing integrity and avoiding any practices that are contrary to the ethical rules stipulated by the law, the society's system and the code of conduct of NGOs.	1 2 3 4 5
3.1.3	Clear performance criteria and staff are evaluated accordingly.	1 2 3 4 5

3.1.4	Employees in the Association shall be aware of the consequences of the violation of laws or any practices involving small or large corruption.	1 2 3 4 5
3.1.5	Staff is developed to ensure that they do their job well.	1 2 3 4 5
3.1.6	Salaries in the Organization are fair and consistent with prevailing levels in the labor market.	1 2 3 4 5
3.1.7	NGO staff are aware of the nature of the humanitarian role of civil action and defend it and that they defend the disadvantaged and not to reap wealth.	1 2 3 4 5
3.1.8	The burden shall be distributed according to the skills of the employees and commensurate with their capacity.	1 2 3 4 5
3.1.9	Employees shall be made aware of the laws and regulations related to their performance and training courses shall be held for them.	1 2 3 4 5
3.1.10	Employees are required to attend an introductory day at the beginning of their enrollment.	1 2 3 4 5
3.1.11	The Organization shall hold public meetings of its employees, where they shall be informed of any updates and kept in the form of the event.	1 2 3 4 5
3.1.12	Employees are encouraged to take the lead in the public interest and do not contradict the approved regulations.	1 2 3 4 5
3.1.13	The NGO pays particular attention to friendly relations among staff.	1 2 3 4 5

3.1.14	The Organization shall provide an opportunity for the Employee to lodge a complaint and object to decisions that may be taken against him.	1 2 3 4 5
3.1.15	NGOs organization shall consist of individuals representing the different segments of the community and shall be reflected in their different levels and divisions.	1 2 3 4 5

Measuring Level of Commitment in financial procedures and follow the financial system:

Evaluation of Financial System Indicators in Civil Institutions:

4.2 Compliance with the accounting system and financial control

1	2	3	4	5
rarely	sometimes	Do not know	often	always

Measuring compliance with financial procedures and following the financial system:

4.2 Commitment in the accounting system and financial control		
4.2.1	There is a definition of the functions of the financial personnel in the institution.	1 2 3 4 5
4.2.2	Monitoring and supervising staff performance and evaluating performance.	1 2 3 4 5
4.2.3	There is a separation of functions in the financial department in general.	1 2 3 4 5

4.2.4	Exeter is approved on the one hand on the disbursement operations (CFO and Accountant)	1 2 3 4 5
4.2.5	Review of accounts by an internal auditor periodically	1 2 3 4 5
4.2.6	Review of accounts by an external auditor periodically	1 2 3 4 5
4.2.7	All powers defined on the Financial Program are specific in accordance with their respective powers	1 2 3 4 5
4.2.8	The staff of the Finance Department shall issue periodic reports on the results and functions of their functions	1 2 3 4 5
4.2.9	All receipts are to be placed in a special fund or bank account of the institution	1 2 3 4 5
4.2.10	All payments are disbursed either by the Bank or through a payment fund dedicated to this objective	1 2 3 4 5
4.2.11	There is a special fund for petty expenses	1 2 3 4 5
4.2.12	All outstanding Receipts, Disbursements or Contracts shall be held in a designated place or place that cannot be accessed except by the designated parties.	1 2 3 4 5
4.2.13	The new check books shall be kept in a closed box	1 2 3 4 5
4.2.14	Financial reports are only allowed for those with the authority to do so.	1 2 3 4 5
4.2.15	Bank reconciliations shall be made and settled periodically	1 2 3 4 5

4.2.16	Check movements shall be carried out on the accounting program in terms of depositing, copying, and output	1 2 3 4 5
4.2.17	Fund inventory adjustments are made periodically	1 2 3 4 5
4.2.18	The Corporation shall prepare reports of the list of activities periodically or annually	1 2 3 4 5
4.2.19	The Corporation shall prepare reports on the financial position periodically or annually	1 2 3 4 5
4.2.20	Fund balances are valid (fully and physically identical)	1 2 3 4 5
4.2.21	There are specific and written procedures for the accounting system	1 2 3 4 5
4.2.22	An analysis of the financial statements (financial position, income statement and budgets)	1 2 3 4 5

4.3 Evaluation of compliance with procurement system		
4.3.1	There are specific and written procedures for the procurement system	1 2 3 4 5
4.3.2	The Organization shall be sufficiently aware of procurement procedures and conditions	1 2 3 4 5
4.3.3	Multiple committees shall be formed to open bids according to specific ceilings.	1 2 3 4 5
4.3.4	Bids shall be received closed and opened to suppliers and shall inform them of the results and reasons for the assignment.	1 2 3 4 5
4.3.5	Retain tender and tender files for review and audit	1 2 3 4 5
4.3.6	The administrative and financial parties shall be involved in the follow-up of the procurement	1 2 3 4 5

4.4 The Covenant and Fixed Assets System 4.4 The custodies-convenant and fixed assets system		
4.4.1	There are specific and written procedures for the regime of the Covenant and fixed assets	1 2 3 4 5
4.4.2	All of the Covenant used by the Employees is registered and documented	1 2 3 4 5
4.4.3	Special delivery and delivery models exist	1 2 3 4 5

4.5 Budget and Financial Planning System		
4.5.1	There are specific and written procedures for the budget system	1 2 3 4 5
4.5.2	A committee shall be formed to form the budget on a regular basis	1 2 3 4 5
4.5.3	Actual results are compared with estimates and deviation analysis	1 2 3 4 5
4.5.4	Approved budget items are not exceeded	1 2 3 4 5
4.6 System of salaries and personnel matters from legal point of views		
4.6.1	There are specific and written procedures for the payroll and personnel system	1 2 3 4 5
4.6.2	Adopts a system for registration of time (manual or electronic) and an operator	1 2 3 4 5
4.6.3	Adopt a system for calculating salaries, vacations and discounts	1 2 3 4 5
4.6.4	The financial impact of salaries and personnel is recorded on the accounting program	1 2 3 4 5

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A list of references

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Appendices

Institutional Capacity Survey Questionnaire In the area of accountability, integrity, transparency and combating corruption In NGOs organizations

Introduction:

Combating corruption is a strategic goal that every NGO must prioritize.

This form has been used to identify the actual practices and administrative and financial procedures applied in the NGOs to identify the strengths and weaknesses and to identify the reality of the commitment of these institutions to their administrative and financial systems and the effectiveness and efficiency of these systems in reducing the risks of corruption and its prevention and prevention. This form contains a variety of different areas that constitute an important party in the performance of any institution. This form was developed by reference to a group of specialized references in this field[32]:

1. Their administrative systems
2. Financial regulations
3. Manage their human resources
4. External relations
5. Its ability to sustainability.

It is worth mentioning that this tool is distinguished from the diagnostic tool previously provided in its comprehensiveness and coverage of the broad details and recommended to be used in the event that the corporation wished to conduct a comprehensive survey of its practices. The diagnostic tool contains the basic elements, especially the first and second sections related to the diagnosis of the level of transparency and accountability through the application of general indicators, which reflect the indicators used by institutions to measure the indicators of integrity, transparency and accountability.

32. Richard Holloway NGOS Corruption Fighter's Resource Book

Name of association			
Research code			
Number of members of the General Assembly			
Number of Employees			
Annual Budget			
Number of branches			
place	city	village	camp
Year of establishment			
Number of years of service of the General Manager of the Corporation			
Number of years of service of the Chairman of the Board of Directors			
The last time the elections took place in the institution			

Please fill out the following research questionnaire carefully after reading it and then choose the number of evaluation you deem appropriate as:

(1) Means strongly opposed
(2) Means opposed
(3) I do not know
(4) Means OK
(5) Strongly agree

1	2	3	4	5
Strongly opposed	opposed	do not know	agree	Strongly agree

1-Management system

1.1 Executive Committee / Board / Trustees		
1.1.1	The Executive Committee / Board of Directors / General Assembly shall formulate the policies of the NGO	1 2 3 4 5
1.1.2	An independent body (composed of the General Assembly shall supervise the work of the NGO)	1 2 3 4 5
1.1.3	The Executive Committee / Board / Trustees play an important role in disseminating integrity and transparency in the institution.	1 2 3 4 5
1.1.4	The Council shall ensure that the activities of the NGO reflect the policies approved by the Council in accordance with the laws and regulations.	1 2 3 4 5
1.1.5	There are clear functional descriptions that define the powers and responsibilities of different parties in the organization.	1 2 3 4 5
1.1.6	Administrative systems shall be updated according to the law and procedures approved With some laws	1 2 3 4 5
1.1.7	The Code of Conduct is clear and accessible to all and constitutes the basis for the work of staff at all levels, including leadership and decision-making.	1 2 3 4 5

1.2 Decision making mechanisms:		
1.2.1	The NGO has a clear policy on the functions and functions of the Director and the Executive Committee / Board / Trustees.	1 2 3 4 5
1.2.2	Decisions are clearly communicated to those concerned.	1 2 3 4 5

1.2.3	Leaders shall make decisions after consultation with the concerned	1 2 3 4 5
1.2.4	Staff leaders are able to understand how important the role they (employees) play in achieving the organization's objectives.	1 2 3 4 5
1.2.5	FAO leaders are subject to FAO-approved standards such as other staff at different levels	1 2 3 4 5
1.2.6	Leaders of the Organization Trust Site by Employees	1 2 3 4 5

1.3 Legal status:		
1.3.1	NGOs organizations shall be a legally established and licensed institution.	1 2 3 4 5
1.3.2	NGOs organizations complies with the legal requirements of its legal identity and registration process.	1 2 3 4 5
1.3.3	NGOs organizations shall recognize the privileges it is entitled to enjoy under the law.	1 2 3 4 5
1.3.4	The Foundation shall abide by the Associations Law as a reference for its work.	1 2 3 4 5
1.3.5	Periodic elections shall be held for the Board of Directors according to the legal period	1 2 3 4 5
1.3.6	Positions shall be rotated to new members after they have been officially elected by the General Assembly.	1 2 3 4 5

2. Management practices:

2.1 Organizational structure		
2.1.1	The NGO has a clear and declared organizational structure.	1 2 3 4 5

2.1.2	The staff of the NGO shall operate under clear functional criteria.	1 2 3 4 5
2.1.3	Functional specifications are used in the process of assessing staff performance.	1 2 3 4 5
2.1.4	Employees shall comply with the level of powers granted to them.	1 2 3 4 5
2.1.5	There is oversight of decisions taken by different administrative levels.	1 2 3 4 5
2.1.6	The relationship between the position of the Director General and the Chairman of the Board of Directors is clear and stipulated in accordance with the law and the internal rules of the Organization.	1 2 3 4 5

2.2 Administrative procedures		
2.2.1	NGO administrative procedures are clear	1 2 3 4 5
2.2.2	Any changes in administrative procedures are discussed with NGO staff	1 2 3 4 5
2.2.3	Administrative procedures are provided to those who wish to see them from inside or outside the institution.	1 2 3 4 5
2.2.4	Administrative and financial procedures are reviewed by external regulators	1 2 3 4 5
2.2.5	There is internal control over the implementation of the projects to ensure compliance with the approved performance standards	1 2 3 4 5

2.3 Supervision and auditing		
2.3.1	There is an internal control system in place in the Organization	1 2 3 4 5

2.3.2	The control system covers all levels of the organization horizontally and vertically	1 2 3 4 5
2.3.3	There are oversight committees in the Organization that exercise their role without the intervention of the senior management or the Director General.	1 2 3 4 5
2.3.4	Supervisory reports shall be submitted to those concerned within or outside the institution.	1 2 3 4 5
2.3.5	The Public Authority shall exercise a supervisory role through the active oversight committees.	1 2 3 4 5
2.3.6	There is an external auditor for the Association and they are selected in a professional manner.	1 2 3 4 5

2.4 Reporting and Disclosure		
2.4.1	Non-governmental organizations shall submit reports on their work to the stakeholders (donors / advocacy body / official authorities and partners).	1 2 3 4 5
2.4.2	FAO participates in other areas of cooperation and offers expertise to other organizations.	1 2 3 4 5
2.4.3	The organization provides periodic and detailed information and reports to the local community to ensure transparency and dissemination.	1 2 3 4 5
2.4.4	The Corporation shall abide by the principle of disclosure in its administrative and financial activities.	1 2 3 4 5
2.4.5	The management of the Corporation shall submit a report on its work to the administrative body and may be held responsible for its work.	1 2 3 4 5

2.4.6	Reports to the General Assembly shall be submitted periodically by the Administrative Board and may be held accountable for their performance.	1 2 3 4 5
2.4.7	Information may be provided to interested parties upon request as permitted by law	1 2 3 4 5

3. Human Resources Management:

3.1 Identification and planning of functional requirements		
3.1.1	Determination of functional requirements for accountability of the General Assembly	1 2 3 4 5
3.1.2	Functional requirements shall be determined in accordance with the criteria established in the Rules of Procedure of the Assembly	1 2 3 4 5
3.1.3	Recruitment is planned to meet the organization's strategy and needs	1 2 3 4 5
3.1.4	No intervention in the process of identification of requirements by the Director General or the Director of the Board	1 2 3 4 5

3.2 Polarization and recruitment		
3.2.1	Vacancies shall be advertised internally and externally as per	1 2 3 4 5
3.2.2	The Foundation shall adopt clear standards in the testing of applicants	1 2 3 4 5
3.2.3	Applicants shall be interviewed and evaluated according to clear and specific criteria	1 2 3 4 5
3.2.4	Criteria shall be applied equally to all applicants	1 2 3 4 5

3.2.5	The members of the interview committees are excluded in the event of a conflict of interest (for example, the presence of a relative)	1 2 3 4 5

3.3 Performance evaluation		
3.3.1	The performance of employees shall be assessed in accordance with clear criteria and applied to everyone in an impartial, transparent and non-discriminatory manner.	1 2 3 4 5
3.3.2	Employees' performance is evaluated periodically and regularly.	1 2 3 4 5
3.3.3	The Director shall inform the employee concerned of the results of the evaluation and develop development plans if necessary	1 2 3 4 5
3.3.4	Employees have the right to appeal if they feel that their right to an evaluation is unfair.	1 2 3 4 5
3.3.5	Performance evaluation process linked to the incentive system.	1 2 3 4 5

3.4 Personnel Management Affairs		
3.4.1	Employees are defined by their duties and the importance of the commitment of integrity and avoid any practices that are contrary to the ethical rules stipulated in accordance with the law and the system of association and code of conduct of civil associations.	1 2 3 4 5
3.4.2	The employees of the Association shall understand the consequences of the violation of the laws or any practices involving small or large corruption.	1 2 3 4 5

3.4.3	Staff are developed to ensure that they do their job well.	1 2 3 4 5
3.4.4	Salaries in the Organization are fair and consistent with prevailing levels in the labor market.	1 2 3 4 5
3.4.5	NGO staff are aware of the nature and advocacy of the humanitarian role of civil action and that they advocate for the disadvantaged and not for the harvesting of wealth.	1 2 3 4 5
3.4.6	The burden shall be distributed according to the skills of the employees and commensurate with their capacity.	1 2 3 4 5
3.4.7	Employees shall be made aware of the laws and regulations related to their performance and training courses shall be held for them.	1 2 3 4 5
3.4.8	Employees are required to attend an introductory day at the beginning of their enrollment.	1 2 3 4 5
3.4.9	The Organization shall hold public meetings of its employees where they shall be informed of any developments and kept in the form of the event.	1 2 3 4 5
3.4.10	Encourages staff to take the lead in the public interest and does not contradict the approved regulations.	1 2 3 4 5
3.4.11	The NGO pays special attention to friendly relations among staff.	1 2 3 4 5
3.4.12	The organization provides an opportunity for the employee to complain and object to decisions that may be taken against him.	1 2 3 4 5

3.4.13	The non-governmental organization consists of individuals representing the different segments of society, and this is reflected in their different levels and divisions.	1 2 3 4 5

4. Financial resources management:

4.1 Management of financial resources in the NGO		
4.1.1	The NGO shall maintain proper, appropriate, accurate and useful accounts.	1 2 3 4 5
4.1.2	The Director and senior management are able to understand the accounts of the Organization.	1 2 3 4 5
4.1.3	Separate projects Separate accounts	1 2 3 4 5
4.1.4	Use of financial information in future planning	1 2 3 4 5
4.1.5	The NGO prepares annual budgets and uses them as a management tool aimed at approving expenses against the budget	1 2 3 4 5
4.1.6	The budget shall be drawn by the officials responsible for the expenditure and shall be supervised by the higher authorities.	1 2 3 4 5
4.1.7	The NGO maintains clear records of payments, proceeds, warehouses and scraps.	1 2 3 4 5
4.1.8	NGOs organization shall have an external auditor (without expenditure is small)	1 2 3 4 5
4.1.9	NGOs organizations shall issue accurate financial accounts annually, not later than three months after the end of the fiscal year	1 2 3 4 5

4.1.10	A NGOs organization shall submit a copy of its report to the Council, donors and registration authorities, and shall be made available to the public.	1 2 3 4 5
4.1.11	The financial liability of the taxpayers shall be approved according to the anti-corruption laws	1 2 3 4 5

Measuring Level of commitment to financial procedures and follow the financial system:

4.2 Compliance with the accounting system and financial control		
4.2.1	There is a definition of the functions of the financial personnel in the institution.	1 2 3 4 5
4.2.2	There is follow-up and supervision of staff performance and performance evaluation.	1 2 3 4 5
4.2.3	There is a separation of tasks in the financial department in general.	1 2 3 4 5
4.2.4	More on the one hand are approved on the disbursement operations (CFO and Accountant)	1 2 3 4 5
4.2.5	The accounts are reviewed by an internal auditor periodically	1 2 3 4 5
4.2.6	Accounts are periodically audited by an external auditor	1 2 3 4 5
4.2.7	All the powers defined on the financial program are specific in accordance with its powers	1 2 3 4 5
4.2.8	The staff of the Department of Finance issues periodic reports on the results of their work and their functions	1 2 3 4 5
4.2.9	All receipts are placed in a special fund or bank account of the institution	1 2 3 4 5

4.2.10	All payments are disbursed either from the bank or through a dedicated payment fund for this purpose	1 2 3 4 5
4.2.11	There is a special fund for petty expenses	1 2 3 4 5
4.2.12	All outstanding notes, deposits or contracts shall be held in a designated place or place that can not be accessed except by the designated authorities	1 2 3 4 5
4.2.13	New check books are kept in a closed box	1 2 3 4 5
4.2.14	Financial reporting is permitted only to those who have the authority to do so	1 2 3 4 5
4.2.15	Bank reconciliations are made and reconciled periodically	1 2 3 4 5
4.2.16	Check movements are done on the accounting program in terms of depositing, stamping and output	1 2 3 4 5
4.2.17	Fund inventory adjustments are made periodically	1 2 3 4 5
4.2.18	The organization prepares reports of the list of activities periodically or annually	1 2 3 4 5
4.2.19	The Corporation prepares financial position reports periodically or annually	1 2 3 4 5
4.2.20	Fund balances are valid (fully identical and electronically identical)	1 2 3 4 5
4.2.21	There are specific and written procedures for the accounting system	1 2 3 4 5
4.2.22	The analysis of financial reports (financial position, income statement and budget)	1 2 3 4 5

4.3 Evaluating commitment in purchases system:		
4.3.1	There are specific and written procedures for the procurement system	1 2 3 4 5
4.3.2	The Organization shall be sufficiently aware of procurement procedures and conditions	1 2 3 4 5
4.3.3	Multiple committees are set up to open bids according to specific ceilings	1 2 3 4 5
4.3.4	Bids are received closed and opened to suppliers and informed of the results and reasons for the assignment.	1 2 3 4 5
4.3.5	The tender files shall be kept for the review and audit	1 2 3 4 5
4.3.6	Administrative and financial parties shall be involved in the follow-up to the procurement	1 2 3 4 5

4.4 Custodies system and fixed assets		
4.4.1	There are specific and written procedures for the covenant regime and fixed assets	1 2 3 4 5
4.4.2	All the covenant used by the staff is registered and documented	1 2 3 4 5
4.4.3	There are special delivery and receipt models	1 2 3 4 5

4.5 Budgets system and financial planning		
4.5.1	There are specific and written procedures for the budget system	1 2 3 4 5
4.5.2	A committee is formed to form the budget periodically	1 2 3 4 5
4.5.3	Actual results are compared with the estimate and deviation analysis	1 2 3 4 5

4.5.4	Approved budget items are not exceeded	1 2 3 4 5

4.6 Salaries and Personnel Affairs system from legal point of view		
4.6.1	There are specific and written procedures for the payroll and personnel system	1 2 3 4 5
4.6.2	It adopts a system for registration of the hours (manual or electronic) and is applied	1 2 3 4 5
4.6.3	It adopts a system for calculating salaries, vacations and discounts	1 2 3 4 5
4.6.4	The financial impact of salaries and personnel is recorded on the accounting program	1 2 3 4 5

Remarks:

We thank you for your support and we would like to emphasize our commitment to the principles and ethics of scientific studies and research

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