

Measuring the Status of Governance in Local Palestinian Authorities

Ismail S. Iriqat and Khaireya R. Yahya

Department of Public Administration, Birzeit University, Birzeit, Palestinian
Department of Public Administration, Al-Istiqlal University, Jericho, Palestinian

Abstract: The purpose of the study is to investigate the status of applying governance in Palestinian local authorities through applying the standards of governance represented in transparency, accountability, participation, justice, equity, strategic vision, integrity, responsiveness and the rule of law; due to its importance in developing the performance of municipalities and village's counsels. Thus, developing the provided services in general, the study adopted the descriptive empirical approach by administrating a questionnaire on a sample of employees from Palestinian local authorities/Northern governorates in West bank, totaling 99 questionnaires. The findings of the study showed that the implementation of governance standards in the Palestinian local authorities is moderate to weak as follows: strengthening the rule of law 68.89%, participation 56.02%, accountability 62.15%, transparency 57.10%, justice and equality 60.27%, neutrality/response 61.62%, strategic vision 50.98%, the percentage of males employed in the Palestinian local bodies is higher than females, the percentage of those who hold a Bachelor's degree is higher, the higher percentage of employees are of middle age between 40-55 and in light of the results the study recommended the need to strengthen the role of supervisory bodies and more effort supervising the performance of local authorities, whether internal or external training the employees of local authorities on the need to implement the principles of governance and the dangers of mediation which have become white corruption in Palestinian society as a crime punishable by law in addition to increasing the proportion of females in local bodies, by giving them a certain percentage if employment as a kind of equality.

Key words: Local authorities, measurement, governance, transparency, accountability, participation, equity, rule of law

INTRODUCTION

The idea of local units running themselves through a local governing body goes back to ancient times. Such units have arisen as a result of the convergence of individuals and their presence in certain areas such as river banks, water sources and the crossroads of transportation. These humanitarian gatherings have been designed to ward off dangers and implement housing and service projects, in order to achieve self-sufficiency as a result of their members providing services to each other (Al-Oksh, 1988).

With the development of the human society these communities became more advanced forms, represented by regional groupings comprising a number of tribes, villages and cities. It then moved from its primitive form and became local units with public services to residential communities and the emergence of what is known as local government or municipalities (Ministry of Local Government in Palestine, 2004).

In Palestine, with the establishment of the Palestinian National Authority in 1994, interest in local government bodies which had long suffered under occupation, emerged. In order to be able to play its role in building the state, the Palestinian National Authority (PNA) established in 1994 the Ministry of Local Government

which deals with local authorities and works to develop them administratively, organizationally and financially by institutionalizing work and consolidating the foundations of democracy and decentralization (Ministry of Local Government in Palestine, 2004).

The local authorities law and the elections law for its councils were approved and ratified. The Palestinian National Authority attempted to bring about changes and qualitative changes in the concept, philosophy and form of local systems. The system of local government in Palestine is based on two levels, one of which is the central government represented by the Ministry of Local Government which interacts directly with local authorities through branch offices in the governorates and the second is the local authorities such as municipalities and local councils in accordance with the Ministry of Local Government and the Local Authorities Law of 1997 (Ministry of Local Government in Palestine, 2004).

Local government in Palestine is divided into two types: municipalities and local councils where most of the Palestinian villages and municipalities are located in areas classified as "A" and "B" but some of the boundaries of these authorities are located in areas classified as "C" and for the borders of municipalities, most of them are classified, known and certified (Al-Qarott, 2006; Eshtiyeh and Habas, 2004).

So, the experience of the state in Palestine is modern and began with the establishment of the Palestinian authority in 1994 where localities began to belong to the Palestinian authority and previously were in the administrative matters of the Israeli occupation authorities, the Palestinians had to accept the challenge and success in building the foundations of the state, perhaps the most important building foundations is the concern for localities which reflects the success in providing services to the Palestinian citizen and therefore, Palestinian satisfaction which is the ultimate goal of the application of the principles of governance, in addition to contributing to the continuation of the state-building process to upgrade between countries due to the age of modern and the suffering of repression that limits the pace of the limited financial resources contributed to the seriousness of the Palestinian government and its general management in adopting the principles of governance for a good Palestinian future.

Statement of problem: Governance has become an important entry point for performance appraisal, good governance as an idea, performance and content aimed at sustainable development and the fight against corruption, through the application of a set of criteria of participation, accountability, transparency, strengthen the role of law, efficiency, effectiveness and other standards and the application of these standards is critical in the development of the performance of municipalities and the village council through services. The problem of the study is stated in the following question: what is the degree of applying the standards of governance in the Palestinian local authorities?

Research objectives: The study seeks to achieve the following objectives: Question 1: analyze the extent to which local authorities apply the principles of governance in the State of Palestine in terms of:

- The practice of strengthening the rule of law in local Palestinian bodies
- Practice of participation in local Palestinian bodies
- Practicing accountability in Palestinian local authorities
- Practicing transparency in Palestinian local authorities
- Practicing justice and equality in Palestinian local bodies
- Practicing neutrality/responsiveness in local Palestinian bodies
- Practicing the strategic vision in the Palestinian local authorities

Question 2: There are statistically significant differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian

local authorities in its domains from the point of view of workers in the Northern West Bank governorates, due to variable (gender, age, educational qualification, years of experience)

Study questions; The study seeks to answer the following questions: Question 1: to what extent do local authorities apply the principles of governance in the State of Palestine?

The second question: there are no statistical differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates due to the variable.

There are no statistical differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates due to the gender variable.

There are no statistical differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates due to the age variable.

There are no statistical differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates due to the educational qualification variable.

There are no statistical differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates due to the number of years of work in the municipal councils/local authorities variable.

The significance of the study: The importance of this study is that it examines an important approach to performance appraisal which is assessing the performance of local bodies in the West Bank, noting that Palestine is experiencing a transitional phase and from countries with limited resources and need external assistance as donor countries are assessing the extent of applying the standards of governance. Countries and institutions as a condition for disbursing such assistance.

Conceptual and procedural definitions

Integrity: A set of values related to honesty, faith and sincerity in research, commitment to good conduct and the principle of avoiding conflicts of interest and interest in the public interest and the keenness of those in high

public office to declare any kind of conflict of interest that may arise between their own interests and public interests that fall within the framework of their position (AMAN, 2016).

Transparency: Actions, goals and objectives that must be public and not confidential for any reason (Al-Kurdi, 2016).

Accountability: The individual is not accountable to himself but must be held accountable for the fulfillment of others responsibilities and this means that the individual should be responsible for the work assigned to him and the tasks that follow that required by that responsibility in accordance with the conditions and specifications that have already been approved (Al-Kurdi, 2016).

Participation: The participation of all segments of society in decision-making processes whether directly or through representatives or legitimate intermediary institutions that express their interests (Joudeh, 2015).

The rule of law: In the sense that everyone, rulers, officials and citizens are subject to the law and nothing transcends the law. The legal provisions and texts must be applied fairly and without distinction between members of society and that these laws conform to human rights standards and be a guarantee for them and natural human freedoms (Al-Kurdi, 2016).

Response: Procedural definition: the ability of the local authority to respond and receive citizen's requests and meet their requirements (Coalition for Accountability and Integrity (AMAN, 2016).

Previous studies

Hammadi and Nabil (2012) study: Entitled as the impact of the adoption of the Algerian institutions of governance on the quality of financial audit: a field study". The study aimed to identify how Algeria has become a market economy and how to implement several reforms in the Algerian economic pyramid, including the adoption of the principles of corporate governance or as it was called the charter of good governance for SMEs issued in 2009, in addition to the issuance of the law regulating the profession of financial audit in 2010. This research aims to measure the extent to which the research sample institutions adopt governance in addition to measuring the quality of the financial audit of a sample of external auditors. The most important results of the study were that there is an impact of governance on the financial audit but differed in terms of governance variables. The most important recommendations are to oblige Jordanian companies to adopt an internal audit function with a focus on financial audit.

Hani Khalil (2009) study: The effect of implementing corporate governance on narrowing the expectations gap in Palestine. The sample of the study was the Palestinian investors and auditors. To achieve the objectives of the study, SPSS Program was used and (109) questionnaires were distributed of which 86 questionnaires were retrieved. The most important results of the study were that the application of corporate governance in the Palestinian work environment provides reassurance to the financial community and that this adoption of corporate governance contributes to narrowing the expectations gap in the audit profession in Palestine. The most important recommendations were the need to expand the application of corporate governance principles to activate good corporate governance practices.

A study by Ahmed (2008), entitled "Conceptual and practical indicators of good governance in Palestinian local authorities". This study aimed to identify the reality of the conceptual and practical indicators of good governance in the Palestinian local authorities, Qalqilya governorate and villages and the extent of the application of its principles from the point of view of members and heads of Palestinian local bodies and their employees as well as to determine the role of each variable (Number of council members, classification, source of funding for Palestinian local authorities and how to form their councils, in addition to the academic qualifications of members and access to the laws and regulations of local bodies by its staff). The researcher used the descriptive analytical survey method and used the questionnaire as a tool for study. The study population consisted of members, heads and employees of Palestinian local authorities in Qalqilya area. The study sample consisted of 260 questionnaires. The most important results were that the field of autonomy and decentralization represented in giving powers to the local Palestinian authorities and not subject to the central authority received a medium degree that the area of the index of response to the needs of the community which is the performance of services according to the wishes and needs of the community got an average score in the seventh place that the index of community participation represented by holding of seminars and sessions to take public opinion and participation in decision-making received an average score in the last place. The most important recommendations are: reconsidering the law of Palestinian local authorities and granting them more central powers and not interfering in their research to ensure its independence. Local bodies and competent authorities should maintain periodic and democratic elections, discover competencies and leaders and achieve the objectives of local bodies and work to increase the efficiency and effectiveness of local bodies and their members. Setting criteria for their candidacy and adhering to regulations, principles and codes that call for good governance.

Table 1: Study sample distribution according to gender

Genders	Frequency	Percentage
Male	78	78.8
Female	21	21.2
Total	99	100.0

Table 2: Study sample distribution according to age variable

Age (years)	Frequency	Percentage
20-35	51	51.5
36-45	34	34.3
46-55	11	11.1
More than 55	3	3.0
Total	99	100.0

Table 3: Study sample distribution according to educational qualification variable

Educational qualification	Frequency	Percentage
High school or below	9	9.1
Diploma	15	15.2
Bachelor	72	72.7
Master or higher	3	3.0
Total	99	100.0

Table 4: Study sample distribution according to the years of service in municipal councils/local authorities

Years of experience	Frequency	Percentage
1<5 years	24	24.2
5<10 years	6	6.1
More than 10 years	69	69.7
Total	99	100.0

MATERIALS AND METHODS

The main procedures and methods of the present study are as follows:

Study methodology: The researchers used the field descriptive approach, i.e. by distributing the study tool represented as the reality of governance in Palestinian local authorities designed for this purpose (Table 1-4).

Study population and sample: The researchers administered the questionnaire to a sample of workers in the Palestinian local authorities/governorates in the Northern West Bank and reached (99) forms.

The study sample:

Instrument reliability: The researchers confirmed the reliability of the scale by the method of the Cronbach Alpha coefficient and the average rate was 0.87 which is a good coefficient of reliability and meets the purposes of the study.

Statistical processing: In order to answer the study questions and test their hypothesis, the researchers used the Statistical Package of Social Sciences (SPSS) to get the accurate results where the means, percentages, independent samples t-test, one way ANOVA and post-hoc LSD test were used.

RESULTS AND DISCUSSION

After using the Statistical Package for Social Sciences (SPSS), the results were extracted and tabulated

Table 5: Means and percentages for implementing governance standards in Palestinian local authorities

Numbers	Domains	Mean	SD	Percentage	Rating
1	Strengthening the rule of law	3.44	0.347	68.89	Medium
2	Participation	2.80	0.734	56.02	Low
3	Accountability	3.11	0.860	62.15	Medium
4	Transparency	2.86	0.496	57.10	Low
5	Justice and equality	3.01	0.763	60.27	Medium
6	Neutrality/response	3.08	0.703	61.62	Medium
7	Strategic vision	2.55	0.941	50.98	Low
The total mean of implementation of governance standards in Palestinian local authorities		2.98	0.525	59.58	Low

in tables in preparation for presentation and discussion in the light of the study questions and hypothesis as follows:

First; Results related to the first question: What is the degree of application of governance standards in Palestinian local authorities? To determine the assessment of the application of governance standards in Palestinian local authorities, the researchers used the following estimates which were determined by some arbitrators after inquiry from them:

- <60%: low rating
- From 60% to <70%: medium rating
- From 71% and above: a high estimate

To answer the first question, the researchers used means, percentages and estimated the implementation of governance standards in the Palestinian local authorities which are shown in the following Table 5.

It is clear from the previous table that the degree of application of governance standards in the Palestinian local authorities obtained low and medium estimates where the area (participation, transparency, strategic vision) received low estimates and a percentage in terms of application does not exceed 60% while areas (strengthening the rule of law, accountability, justice and equality, neutrality/response) were on medium average, with a percentage of 60-70% while the overall average of the application of governance standards in the Palestinian local authorities was low, 59.58%.

Second; Results related to the second question: There are no statistically significant differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in its fields from the point of view of workers in the Northern West Bank governorates due to the gender variable.

To examine this hypothesis, the researchers used the t-test for two independent samples. The results are shown in Table 6.

It is clear from the previous Table 6 that there are no statistically significant differences in the mean scores of applying the standards of governance in the Palestinian

Table 6: t-test results of two independent samples for gender variable

Gender/domain	Male (n = 78)		Female (n = 21)		t-values	Significance
	Mean	SD	Mean	SD		
Strengthening the rule of law	3.47	0.305	3.33	0.465	1.666	0.09
Participation	2.93	0.539	2.28	1.070	3.875	0.000*
Accountability	3.17	0.758	2.85	1.140	1.515	0.13
Transparency	2.86	0.304	2.80	0.919	0.474	0.63
Justice and equality	3.02	0.593	2.97	1.210	0.251	0.80
Neutrality/response	3.05	0.533	3.17	1.140	-0.664	0.50
Strategic vision	2.51	0.819	2.66	1.310	0.645	0.52
The total mean of implementation of governance standards in Palestinian local authorities	3.00	0.306	2.87	0.986	1.056	0.29

*Statistically significant at the significance level ($\alpha = 0.05$)

Table 7: The results of analysis of variance test for the age variable

Domains	Source of variance	Sum of squares	df	Mean square	F-values	Significance
Strengthening the rule of law	Between groups	0.057	3	0.019	0.153	0.928
Participation	Within groups	11.777	95	0.124		
Accountability	Total	11.833	98			
Transparency	Between groups	3.780	3	1.260	2.443	0.069
Justice and equality	Within groups	48.988	95	0.516		
Neutrality/response	Total	52.768	98			
Strategic vision	Between groups	9.459	3	3.153	4.759	*0.004
Strengthening the rule of law	Within groups	62.947	95	0.663		
Participation	Total	72.406	98			
Accountability	Between groups	2.105	3	0.702	3.032	*0.033
Transparency	Within groups	21.986	95	0.231		
Justice and equality	Total	24.091	98			
Neutrality/response	Between groups	10.032	3	3.344	6.758	*0.000
Strengthening the rule of law	Within groups	47.006	95	0.495		
Participation	Total	57.038	98			
Accountability	Between groups	10.300	3	3.433	8.562	*0.000
Transparency	Within groups	38.094	95	0.401		
Justice and equality	Total	48.394	98			
Strengthening the rule of law	Between groups	11.481	3	3.827	4.831	*0.004
Participation	Within groups	75.255	95	0.792		
Accountability	Total	86.736	98			
Transparency	Between groups	2.723	3	0.908	3.552	*0.017
Justice and equality	Within groups	24.281	95	0.256		
The total mean of implementation of governance standards in Palestinian local authorities	Total	27.004	98			

*Statistically significant at the significance level ($\alpha = 0.05$)

local authorities in its domains from the point of view of workers in the Northern West Bank governorates, due to the gender variable, except for the domain of participation where the differences were significant in favor of male workers.

There are no statistically significant differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates, due to the age variable.

To examine this hypothesis for question 4, the researchers used the one way ANOVA test, the results of which are shown in Table 7:

The above Table 7 shows that there are statistically significant differences in the mean scores of applying the standards of governance in the Palestinian local authorities in its domains from the

point of view of its employees in the Northern West Bank governorates, due to the age variable in the domains and the total mean of applying the governance except the domains of (strengthening the rule of law, participants) did not show differences and to identify to whom the favor of the differences return, researchers used the (LSD) test for post comparisons. Table 8 show that:

It is clear from the previous Table 8 that there are differences between groups according to the domain of accountability as follows: 20-35 and 46-55 years in favor of 20-35 years, 36-45 and 46-55 years in favor of 36-45 years, 36-45 and more than 55 years in favor of 36-45 years.

It is clear from the above Table 9 that there are differences between groups according to the domain of transparency are as follows: 20-35 and 46-55 years in favor of 20-35 years.

Table 8: LSD test results for post comparisons by the domain of accountability

Age (years)	20-35 years	36-45 years	46-55 years	More than 55 years
20-35	*****	-0.34	*0.59	0.74
36-45		*****	*0.93	*1.08
46-55			*****	0.15
More than 55				*****

Table 9: LSD test results for post comparisons by the domain of transparency

Age (years)	20-35 years	36-45 years	46-55 years	More than 55 years
20-35	*****	0.21	*0.43	0.14
36-45		*****	0.22	-0.06
46-55			*****	-0.28
More than 55				*****

Table 10: LSD test results for post comparisons by the domain of justice and equality

Age (years)	20-35 years	36-45 years	46-55 years	More than 55 years
20-35	*****	-0.09	0.94	0.43
36-45		*****	*1.04	0.52
46-55			*****	-0.51
More than 55				*****

Table 11: LSD test results post comparisons by the domain of neutrality/response

Age (years)	20-35 years	36-45 years	46-55 years	More than 55 years
20-35	*****	*0.65	0.22	-0.48
36-45		*****	-0.40	*-1.013
46-55			*****	-0.72
More than 55				*****

Table 12: LSD test results for post comparisons by the domain of strategic vision

Age (years)	20-35 years	36-45 years	46-55 years	More than 55 years
20-35	*****	0.15	*1.07	0.74
36-45		*****	*0.92	0.58
46-55			*****	-0.33
More than 55 years				*****

Table 13: LSD test results for post comparisons according to the general rate of application of governance standards in Palestinian local authorities

Age (years)	20-35 years	36-45 years	46-55 years	More than 55 years
20-35	*****	0.05	*0.53	0.23
36-45		*****	*0.48	0.17
46-55			*****	-0.30
More than 55				*****

*Significant value

It is clear from the previous Table 10 that there are differences between groups according to the domain of justice and equality as follows: 36-45 and 46-55 years in favor of 36-45 years.

It is clear from the previous Table 11 that there are differences between groups according to the domain of neutrality/response as follows: 20-35 and 36-45 years in favor of 20-35 years, 36-45 and more than 55 years in favor of more than 55 years.

It is clear from the previous Table 12 that there are differences between the groups according to the domain of strategic vision are as follows: 20-35 and 46-55 years in favor of 20-35 years, 36-45 and 46-55 years in favor of 36-45 years.

It is clear from the previous Table 13 that there are differences between the groups according to the general rate of application of governance standards in the Palestinian local authorities as follows: 20-35 and 46-55 years in favor of 20-35 years, 36-45 and 46-55 years in favor of 36-45 years.

There are no statistically significant differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates, due to the variable of educational qualification.

To examine this hypothesis, the researchers used the one way ANOVA test, the results of which are shown in Table 14.

It is clear from the previous Table 14 that there are no statistically significant differences in the average scores of applying the standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates, due to the age variability in the domains and the general rate of applying the governance except the areas of (strengthening the rule of law, the strategic vision (where the differences appeared) and to identify the benefit of the differences return the researchers used the (LSD) test for post comparisons and Table 15 show that:

Table 14: Results of one way ANOVA test of the educational qualification

Domains	Source of variance	Sum of squares	df	Mean of squares	F-values	Significance
Strengthening the rule of law Participation	Between groups	1.542	3	0.514	4.746	*0.004
	Within groups	10.291	95	0.108		
	Total	11.833	98			
Accountability Transparency	Between groups	3.391	3	1.130	2.175	0.096
	Within groups	49.377	95	0.520		
	Total	52.768	98			
Justice and equality Neutrality/Response	Between groups	3.177	3	1.059	1.453	0.232
	Within groups	69.229	95	0.729		
	Total	72.406	98			
Strategic vision Strengthening the rule of law Participation	Between groups	.783	3	0.261	1.064	0.368
	Within groups	23.309	95	0.245		
	Total	24.091	98			
Accountability Transparency	Between groups	4.403	3	1.468	2.649	0.053
	Within groups	52.635	95	0.554		
	Total	57.038	98			
Justice and equality	Between groups	3.405	3	1.135	2.397	0.073
	Within groups	44.988	95	0.474		
	Total	48.394	98			
The general rate of implementation of governance standards in Palestinian local authorities	Between groups	9.957	3	3.319	4.107	0.009*
	Within groups	76.779	95	0.808		
	Total	86.736	98			
	Between groups	0.823	3	0.274	0.995	0.399
	Within groups	26.181	95	0.276		
	Total	27.004	98			

*Statistically significant at the significance level ($\alpha = 0.05$)

Table 15: LSD test results for post comparisons according to the domain of law enforcement

Educational qualification	High school and below	Diploma	Bachelor	Master and above
High school and below	*****	0.21	-0.06	*0.44
Diploma		*****	-*0.27	0.23
Bachelor			*****	*0.50
Master and above				*****

Table 16: LSD test results for post comparisons according to strategic vision domain

Educational qualification	High school and below	Diploma	Bachelor	Master and above
High school and below	*****	0.60	0.95*	0.00
Diploma		*****	0.35	-0.60
Bachelor			*****	-0.95
Master and above				*****

*Significant value

It is clear from the previous Table 15 that there are differences between groups according to the domain of strengthening the rule of law are as follows: (High school and below and Master and above) and in favor of high school and below (Bachelor, Master and above) in favor of the Bachelor.

It is clear from the previous Table 16 that there are differences between the groups according to the domain of strategic vision are as follows: (High school and below and Bachelor) and in favor of high school and below.

There are no statistically significant differences at the level of significance ($\alpha = 0.05$) in the mean scores of applying the standards of governance in the Palestinian local authorities in their fields from the point of view of workers in the Northern West Bank governorates, due to the number of years of work variable in the municipal councils/local authorities. To examine this hypothesis, the researchers used the one way ANOVA test, the results of which are shown in Table 17.

The standards of governance in the Palestinian local authorities in its domains from the point of view of workers in the Northern West Bank governorates, due to the age variable in the domains and the overall rate of implementation of governance, except the domains of (strengthening the rule of law, strategic vision) in which differences emerged and to identify to whom the differences are in favor of the researchers used LSD test for post comparisons of the domains (Table 18).

It is clear from the previous Table 18 that there are differences between groups according to the domain of strengthening the rule of law are as follows: (1 to <5 years, 10 years or more) and in favor of 1 to <5 years. (From 5 to >10 years from 10 years and more) and in favor of 5 to <10 years.

It is clear from the previous Table 19 that there are differences between groups according to the domain of accountability are as follows: (1 to <5 years, 10 years

Table 17: The results of the one way ANOVA test of the number of years worked in the municipal councils/local authorities

Domains	Source of variation	Sum of squares	df	Mean squares	F-values	Significance
Strengthening the rule of law Participation	Between groups	1.210	2	0.605	5.469	0.006*
	Within groups	10.623	96	0.111		
	Total	11.833	98			
Accountability Transparency	Between groups	3.123	2	1.562	3.020	0.053
	Within groups	49.645	96	0.517		
	Total	52.768	98			
Justice and equality Neutrality/response	Between groups	8.471	2	4.236	6.360	0.003*
	Within groups	63.935	96	0.666		
	Total	72.406	98			
Strategic vision Strengthening the rule of law Participation	Between groups	3.294	2	1.647	7.603	0.001*
	Within groups	20.797	96	0.217		
	Total	24.091	98			
Accountability Transparency	Between groups	0.627	2	0.313	0.533	0.588
	Within groups	56.411	96	0.588		
	Total	57.038	98			
Justice and equality	Between groups	0.581	2	0.291	0.583	0.560
	Within groups	47.812	96	0.498		
	Total	48.394	98			
Justice and equality	Between groups	16.639	2	8.320	11.394	0.000*
	Within groups	70.097	96	0.730		
	Total	86.736	98			
The general rate of implementation of governance standards in Palestinian local authorities	Between groups	2.378	2	1.189	4.636	0.012*
	Within groups	24.626	96	0.257		
	Total	27.004	98			

*Statistically significant at the significance level ($\alpha = 0.05$)

Table 18: LSD test results for post comparisons according to the domain of law enforcement

Years of experience	From 1 to <5 years	5-10 years	10 years or more
From 1 to <5 years	*****	-0.18	*0.18
5-10 years		*****	*0.37
10 years or more			*****

Table 19: LSD test results for post comparisons according to the domain of accountability enhancement

Years of experience	From 1 to <5 years	5-10 years	10 years or more
From 1 to <5 years	*****	-0.37	*0.53
5-10 years		*****	*0.91
10 years or more			*****

Table 20: LSD test results for post comparisons according to the domain of enhanced transparency

Years of experience	From 1 to <5 years	5-10 years	10 years or more
From 1 to <5 years	*****	-0.27	*0.32
5-10 years		*****	*0.59
10 years or more			*****

Table 21: LSD test results for post comparisons according to the domain of strategic vision enhancement

Years of experience	From 1 to <5 years	5-10 years	10 years or more
From 1 to <5 years	*****	0.20	*0.92
5-10 years		*****	0.71
10 years or more			*****

*Significant value

or more) and in favor of 1 to <5 years. (From 5 to <10 years from 10 years and more) and in favor of 5 to <10 years.

It is clear from the previous Table 20 that there are differences between groups according to the domain of transparency are as follows: (1 to <5 years, 10 years or more) and in favor of 1 to <5 years. (From 5 to <10 years from 10 years and more) and in favor of 5 years to <10 years.

It is clear from the previous Table 21 that there are differences between groups according to the domain of strategic vision are as follows: (1 to <5 years, 10 years or more) and in favor of 1 to <5 years.

It is clear from the previous Table 22 that there are differences between the groups according to general rate of application of governance standards in the Palestinian local authorities as follows: 1 to <5 years, 10 years or more and in favor of 1 to <5 years. From 5 to <10 years from 10 years and more) and in favor of 5 to <10 years.

Table 22: LSD test results for post comparisons according to the general rate of application of governance standards in the local Palestinian authorities

Years of experience (Years)	From 1 to <5 years	5-10 years	10 years or more
From 1 to <5	*****	-0.16	*0.29
5-10		*****	*0.46
10 years or more			*****

*Significant value

CONCLUSION

Applying governance standards in Palestinian local authorities to moderate to weak levels as follows: (Strengthening the rule of law 68.89%, participation 56.02%, accountability 62.15%, transparency 57.10%, justice and equality 60.27%, neutrality/response 61.62%, vision strategy (50.98%).

The percentage of males employed in Palestinian local bodies is higher than females and this may explain the inequality and impartiality. The percentage of those holding a Bachelor's degree exceeds the minimum employment requirement in Palestine.

The highest percentage of employees is of middle age between 40-55 which justifies the next percentage that the percentage of employees in the local bodies with more than years of experience, most of the employees were employed during the arrival of the Palestinian authority 1994 and the years that followed "years of construction and reform".

RECOMMENDATIONS

Enhancing the role of supervisory bodies and more supervisory effort on the performance of local bodies whether internal or external control. More importantly, strengthen the guardianship control, i.e., the control of the local government center on the performance of local bodies. Training local staff on the need to implement the principles of governance.

Statement of the disadvantage of not implementing the standards of governance in the local authorities which is directly related to the external support of the Palestinian state. Statement of the dangers of nepotism which has become white corruption in Palestinian society and considering it a crime punishable by law.

Increase the proportion of females in local bodies by giving them a certain percentage in the case of employment as a form of equality.

REFERENCES

- AMAN., 2016. Integrity, Transparency and Accountability in the Face of Corruption. 4th Edn., Coalition for Accountability and Integrity (AMAN), Ramallah, Pages: 53.
- Ahmed, A., 2008. Conceptual and practical indicators of good governance in Palestinian local authorities. Master Thesis, An-Najah National University, Nablus.
- Al-Kurdi, H., 2016. The role of applying good governance in the judiciary for sustainable development. Master Thesis, Al Azhar University, Cairo, Egypt.
- Al-Oksh, F., 1988. Local Rule and Local Management: Bases and Applications. Al Ain Modern Printing Press LLC, Al Ain, United Arab Emirates,.
- Al-Qarott, M., 2006. History of local authority in Palestine. Ministry of Local Government, Ramallah.
- Eshtiyeh, M. and O. Habas, 2004. Municipalities and local authorities in Palestine. Bekdar Council, Palestine.
- Joudeh, E., 2015. The role of application of participatory and strategic vision criteria in developing administrative performance of major municipalities in Gaza Strip. Master Thesis, Al-Aqsa University, Gaza City.
- Khalil, H.M., 2009. The impact of the application of corporate governance on the expectations gap in the audit profession in Palestine, an analytical study of the views of external auditors and investors. Master Thesis, Islamic University of Gaza, Gaza City.