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**REVISTA BRASILEIRA DE POLÍTICAS PÚBLICAS**  
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**Accounting information systems  
and financial crises:** insights into  
local governments

**Sistemas de informação contábil  
e crises financeiras:** insights sobre  
governos locais

Mahmoud Hany M. Dalloul

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# Accounting information systems and financial crises: insights into local governments\*

## Sistemas de informação contábil e crises financeiras: insights sobre governos locais

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### Abstract

The main purpose of this study is to investigate issues related to accounting information systems and the financial crisis in the Palestinian local authorities. This study follows the qualitative method, relying on reports issued by governmental and oversight agencies, scientific articles, previous studies, press statements, and reports published by the Palestinian local authorities and the Palestinian Ministry of Local Government. The study was conducted during the period between 2019-2022. The most critical issues related to the financial crisis and the success of accounting information systems in the Palestinian local authorities were discussed. Thus, the study enriches the literature about the Palestinian local authorities' reality. Improving awareness of the reality of accounting information systems and the financial crisis in the Palestinian local authorities. Contribute to establishing an integrated vision of the accounting information systems' role in managing financial crises. Contribute to providing a comprehensive vision of the reality of the Palestinian local authorities by addressing their history, objectives, roles, duties, obstacles, and characteristics in addition to laws and oversight. The study reached many conclusions, the most prominent of which was that the financial crisis management effectiveness stems mainly from adopting successful accounting information systems. The study provided many recommendations and directions for future studies toward further investigating the relationship between the success of accounting information systems and the effectiveness of managing financial crises.

**Keywords:** accounting information systems; financial crises; financial crisis management; palestinian local authorities; local government; Gaza Strip.

### Resumo

O principal objetivo deste estudo é investigar questões relacionadas aos sistemas de informação contábil e à crise financeira nas autoridades locais palestinas. Este estudo segue o método qualitativo, contando com relatórios emitidos por agências governamentais e de supervisão, artigos científicos,

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estudos anteriores, declarações à imprensa e relatórios publicados pelas autoridades locais palestinas e pelo Ministério Palestino de Governo Local. O estudo foi realizado durante o período entre 2019-2022. Foram discutidas as questões mais críticas relacionadas à crise financeira e ao sucesso dos sistemas de informação contábil nas autoridades locais palestinas. Assim, o estudo enriquece a literatura sobre a realidade das autoridades locais palestinas. Melhorar a consciência da realidade dos sistemas de informação contábil e da crise financeira nas autoridades locais palestinas. Contribuir para o estabelecimento de uma visão integrada do papel dos sistemas de informação contábil na gestão de crises financeiras. Contribuir para fornecer uma visão abrangente da realidade das autoridades locais palestinas, abordando sua história, objetivos, funções, deveres, obstáculos e características, além de leis e supervisão. O estudo chegou a muitas conclusões, sendo a mais proeminente que a eficácia da gestão da crise financeira decorre principalmente da adoção de sistemas de informação contábil bem-sucedidos. O estudo forneceu muitas recomendações e orientações para estudos futuros para investigar melhor a relação entre o sucesso dos sistemas de informação contábil e a eficácia do gerenciamento de crises financeiras.

**Palavras-chave:** sistemas de informação contábil; crises financeiras; gestão de crises financeiras; autoridades locais palestinas; governo local; Faixa de Gaza.

## 1 Introduction

In fact, the term ‘crisis’ originated from public administration sciences in reference to the role of the state in the face of sudden public disasters and emergency conditions, such as earthquakes, floods, and total wars<sup>1</sup>. A crisis is said to be bad and can only result in negative consequences. Without a proper action plan, the event and its aftermath may significantly damage an organization and its employees, products, services, financial condition, and reputation<sup>2</sup>. A crisis requires confronting it with a rational decision capable of containing it, reducing its effects, and restoring the situation to what it was before. It puts pressure on the decision-maker to confront the situation soonest possible, and failure to take immediate action could produce negative results. Time constraints, limited information, and a lack of data could increase internal and external pressures on the organization to fulfil its obligations and meet its needs<sup>3</sup>.

In this context, with regard to the role of the information system related to the financial crisis, information has currently become the most valuable resource. Information obtained in a timely and appropriate form has become the basis for the success of every decision made. Therefore, there is no successful mana-

<sup>1</sup> XUE, Lan; ZHANG, Qiang; ZHONG, Kaibin. Basic concepts: crisis and crisis management “challenges of the transition”. In: XUE, Lan; ZHANG, Qiang; ZHONG, Kaibin. *Crisis management in China*. Singapore: Springer, 2022. p. 23-43; AL-BAZZAZ, Hassan. *Managing the crisis between the boiling and transformation points*. Beirut: University Foundation for Studies, Publishing and Distribution, 2001; KAPUCU, Naim; ÖZERDEM, Alpaslan; SADIQ, Abdul-Akeem. *Managing Emergencies and crises: global perspectives*. US: Jones & Bartlett Learning, 2022.

<sup>2</sup> CLAEYS, An-Sofie; COOMBS, W Timothy. Organizational crisis communication: suboptimal crisis response selection decisions and behavioral economics. *Communication Theory*, v. 30, n. 3, p. 290-309, 2020; PEDERSEN, Carsten; RITTER, Thomas; DI BENEDETTO, C. Anthony. Managing through a crisis: managerial implications for business-to-business firms. *Industrial Marketing Management*, v. 88, p. 314-322, 2020; SUTHERLAND, Todd. *The management of the effects of a hurricane: a study of higher education crisis management processes as viewed through a performance management system*. Dissertation (Doctoral) – Texas A & M University, United States; SULEIMANY, Mahdi; MOKHTARZADEH, Safoora; SHARIFI, Ayyoob. Community resilience to pandemics: an assessment framework. *International Journal of Disaster Risk Reduction*, v. 80, p. 1-14, 2022.

<sup>3</sup> AL-DABBAGH, Zeyad. The role of decision-maker in crisis management: a qualitative study using grounded theory: COVID-19 pandemic crisis as a model). *Journal of Public Affairs*, v. 20, n. 4, p. 1-11, 2020; AL-HARIRI, Mohammed. *Crisis management: economic, financial and administrative problems*. Amman: Dar Al Bidaya publishers and distributors, 2010; ÇAPAR, Selim; KOCA, Mehmet. Provincial administration in crisis and emergency management in Turkey. *Journal of Human Sciences*, v. 19, n. 2, p. 150-161, 2022; ABU SALOUT, Wael. *The role of intellectual capital in health crisis management at ministry of health in the Gaza Strip*. 2021. Thesis (Master’s) – Academy of Management and policy for Graduate Studies & Al-Aqsa University, Gaza, Palestine, 2021; AL THANI, Fahid; OBEIDAT, Abdallah. The impact of strategic leadership on crisis management. *International Journal of Asian Social Science*, v. 10, n. 6, p. 307-326, 2020.

gement without the availability of information. Hence, the funds allocated by an organization to undertake a sophisticated information system enable it to know the obstacles that it may face. The accounting information system (AIS) expresses a set of interrelated elements that collect, sort, classify, operate, analyse, save the data, and transform it into information. The extracted information related to the financial aspects of the institution's activity should be retrievable at the time of need. Generally, AIS should provide the decision-makers with accurate information at the right time, in the proper form, quantity, and type<sup>4</sup>.

In light of the risks of crises and disasters faced by an organization, AIS requires adequate management at its various stages. Operational efficiency should be raised to face financial crises. Rapid changes in economic, political, and social life threaten the sustainability of an organization and contribute to the different types of crises faced by contemporary organizations. An organization's reputation is at stake if it cannot deal with crises, including financial crises. Consequently, effective financial crisis management at all stages, whether before, during, or after the occurrence, is critical<sup>5</sup>.

Local authorities (LAs) have a central place in the public lives of citizens in any country. Their main responsibility is to serve the community and citizens in various areas of life, raise the standard of living, and provide a decent life through developing services, the economy, and social and cultural aspects. In addition, the LAs also provide a clean and beautiful environment, arrange public affairs in various areas of organizational life, rehabilitate cultural values, build bright modern cities, and keep pace with scientific development in all fields. During crises, the local authorities play significant roles in assisting the government in managing crises. According to the Disaster Management Guidelines for Local Authorities issued by the Centre for Natural Disaster Management in South Africa, the local government is at the forefront when dealing with disasters. When the disaster is not so great, it shall be the sole governmental body to manage it as and when required<sup>6</sup>.

<sup>4</sup> DAGILIENE, Lina; ŠUTIENE, Kristina. Corporate sustainability accounting information systems: a contingency-based approach. *Sustainability Accounting, Management and Policy Journal*, v. 10, n. 2, p. 260-289, 2019; ALI, Makid; AHLAM, Khalifa. The role of financial management in facing crises in the economic institution "case study". *Algerian Journal of Economics and Finance*, v. 3, n. 1, p. 7-32, 2016; DALLOUL, Mahmoud H.; IBRAHIM, Zuraeda B.; URUS, Sharina. T. The Association between the Success of Information Systems and Crises Management (A Theoretical View and Proposed Framework). *International Journal of Asian Social Science*, v. 12, n. 1, p. 55-68, 2022; ELSHARIF, Tarek. The Elements of Accounting Information Systems and the Impact of Their Use on the Relevance of Financial Information in Wahda Bank—Benghazi, Libya. *Open Journal of Business and Management*, v. 7, n. 3, p. 1429-1450, 2019; VAHEDI, Majid; ARVAND, Hamid. The Role of Information Systems in Decision-making and Public Policy Making. *Journal of Management and Accounting Studies*, v. 8, n. 2, p. 11-14, 2020; DALLOUL, Mahmoud H. The Extent of IT Infrastructure Development and Its Relationship to Accounting Information Systems Efficiency in Palestinian Governmental Higher Education Institutions in the Gaza Strip: an Applied Study. *Finance and Business Economics Review (JFBE)*, v. 3, n. 3, p. 101-128, 2019; ALO, Udochukwu, NWOBU, Obiamaka; ADEGBOYE, Alex. Government Integrated Financial Management Information System And Sustainable Public Procurement in Nigeria. *Brazilian Journal of Public Policy*, v. 11, n. 3, p. 331-347, 2021.

<sup>5</sup> MUBARAK, Ramah. *Crises Management Challenges and Effects on Economical Sustainable Development in Media Organizations (Al-Aqsa Media Network) 'Case Study'*. Ano. (Master's Thesis), The Islamic University of Gaza, Gaza, Palestine, ano.; ZWYALIF, Inaam. Success of Accounting Information Systems and Their Impact on the Stages of Crises Management. *Dirasat, administrative sciences*, v. 42, n. 1, p. 247-266, 2015; CHAHED, Abdul Hakim; ZERGOUNE, Mohamed. Effectiveness of information systems in crisis management. *The Journal of Economic and Financial Studies*, v. 10, n. 3, p. 145-151, 2017; RADWAN, Reda. *Requirements of Strategic Vigilance and its Relation with Crisis is Management (Applied Study on Intermediate Community Colleges in Southern Governorates of Palestine)*. Ano. (Master's Thesis), The Islamic University of Gaza, Gaza, Palestine.

<sup>6</sup> BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Ano. Thesis (Master's) – The Islamic University of Gaza, Palestine. CHRISTENSEN, Tom; LÆGREID, Per. The coronavirus crisis—crisis communication, meaning-making, and reputation management. *International Public Management Journal*, v. 23, n. 5, p. 713-729, 2020; MAVHURA, Emmanuel. Learning from the tropical cyclones that ravaged Zimbabwe: policy implications for effective disaster preparedness. *Nat Hazards*, v. 104, p. 2261-2275, 2020; AL-BUHAISI, Essam. Evaluating the reality of accounting information system in the Gaza Strip municipalities: a field study. *Journal of the Islamic University of Economic and Administrative Studies*, v. 21, n. 1, p. 79-98, 2013; STEFANOVA, Milena. Methodology for assessing the activities of local authorities to protect the public interest. *Public policy.bg*, v. 10, n. 4, p. 3-19, 2019; BESHI, Taye; KAUR, Ranvinderjit. Public trust in local government: explaining the role of good governance practices. *Public Organization Review*, v. 20, p. 337-350, 2020; AWAD, Rami. *Obstacles of geographic information system implementation in Gaza Strip Municipalities-Palestine*. 2010. Thesis (Master's) – The Islamic University of Gaza, Gaza, Palestine, 2010; AMYULIANTHY, Rafriani *et al.* Examining the moderating role of performance measurement system on relationship between audit results and performance of Indonesian local authorities. *Journal of Contemporary Issues in Business and Government*, v. 27, n. 1, p.

In Palestine, the LAs are crucial institutions that operate in times of crisis. These LAs have done their best over the years. However, looking from the point of view of the AIS's success, it would be interesting to investigate issues related to accounting information systems in the LAs. Also, highlight and take a closer look at the financial crisis of the LAs in the southern Palestinian governorates (Gaza Strip). This area is interesting for further investigation due to the recent occurrence of various crises, especially the recurring financial crises.

## 2 Local Government and Palestinian Local Authorities (LAs)

The central government was originally in charge of all state affairs, but its role was limited. The role included traditional tasks such as defines, security, administration of justice, and foreign policy management. When the scope of the state's business expanded, it became responsible for most social and economic services. It had to relinquish many of its central powers that could be done locally due to the multiplicity of state functions and the diversity of its internal problems. In addition, the multiplicity of the requirements of the modern era increased the conviction of the need to search for other mechanisms to reduce the burden of the central administration and enable it to carry out national actions. Thus, the administrative job in the state was distributed between the central government and the local authorities<sup>7</sup>. Moreover, the urban and human expansion that occurs in life and the conflict of interests between members of society require an authoritative body or administration to coordinate the various actions and organize daily life matters as much as possible for the people. The authority would decrease the number of conflicts between members of society as it works to end the randomness in administrative work. Nevertheless, the matter has not been confined to that due to the development of the state itself. Instead, these authorities have been doing everything that would increase the welfare and well-being of society, and their responsibility has become a social activity based on the public interest. Man knew from ancient times how to manage his affairs, but with the expansion of activity, assembly, and settlement in different groups, it was necessary to have an authority capable of managing these gatherings. Hence, the idea of the municipality or local administration emerged<sup>8</sup>.

The concept of local administration is considered one of the forms of governance that human societies have known since their inception. They need to establish order among their members, maintain security, defend themselves from external aggressions, and meet their basic needs for food and drink. However, this system did not take its legal and regular form until after the establishment of the modern state. The forms of government then evolved with the development of the societies, from tribe to village to city. When the burdens of the modern state increase for the citizens, transferring or delegating some of these burdens to local units is inevitable. The local administration was taking its systems through the stages of tribal forma-

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2040-2058, 2021; RADDAD, Samer; SALLEH, Abdul Ghani; SAMAT, Narimah. Determinants of agriculture land use change in Palestinian urban environment: urban planners at local governments perspective. *American-Eurasian Journal of Sustainable Agriculture*, v. 4, n. 1, p. 30-38, 2010.

<sup>7</sup> AL-ARQAN, Abdul Raouf. *Limits of administrative guardianship over the work of palestinian local authorities: a comparative analytical study with islamic jurisprudence*. 2022. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2022; GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004; AL-ATRASH, Muhammad. *The impact of diversity management of organizational dimensions of human resources on the organizations performance: a case study of the municipalities of the Gaza Strip*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; AMARAL, José do. Municipal Legislative Process. *Brazilian Journal of Public Policy*, v. 5, n. 3, p. 29-40, 2015.

<sup>8</sup> SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL-AKHRAS, Abdul Halim. *Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates*. 2017. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2017.



tions, regional governments, empires, feudal systems, and finally, the modern state system<sup>9</sup>. The study of local administration was primarily a branch of public law studies but has become a stand-alone science, as public officers and politicians began to take an interest in this scientific field at the end of the nineteenth century<sup>10</sup>.

Local administration means that the central government delegates part of its administrative powers to the local authorities in the different geographical regions of the state. It is considered a method of administrative decentralization, as it is an administrative organization that is subject to the directives and instructions issued by the central government institutions and is, therefore, part of the general organization of the state<sup>11</sup>. It was also defined as a system that handles the tasks assigned to it by the central government and the laws regulating it<sup>12</sup>. In other words, the local administration system is no more than a part of the state's administrative apparatus. Local administration has also been defined as a method of administrative organization that is intended to distribute the administrative position between the central authority in the state and the specialized administrative bodies on a regional basis to carry out what is entrusted to it under the supervision of the relevant authority<sup>13</sup>. In addition, <sup>14</sup>mentioned local administration as part of the political system of the state, an administrative method that is applied in a specific geographical area. The central government gives it the power to carry out its functions, and it specializes in managing population affairs and supervising local facilities and projects. Moreover, it is supervised by the central government through its representative or constitutional reference. An elected or appointed local body or a combination of both oversees the powers conferred by its system on controlling public facilities and providing services to the population<sup>15</sup>.

In Palestine, the Palestinian Local Authorities Law No. 1 of 1997 and the Palestinian Local Council Elections Law No. 10 of 2005 and its amendments defined local authority as an independent local institution that is linked to a geographical region and administrative domain, has an independent financial position, and is under the direct supervision of the Ministry of Local Government<sup>16</sup>. Therefore, the local adminis-

<sup>9</sup> AL-MAGHARI, Mohamed. *The role of administrative control in achieving of total quality in the palestinian local authorities in the Gaza Strip*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; AL-ARQAN, Abdul Raouf. *Limits of administrative guardianship over the work of palestinian local authorities: a comparative analytical study with islamic jurisprudence*. 2022. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2022; GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004; AL-ATRASH, Muhammad. *The impact of diversity management of organizational dimensions of human resources on the organizations performance: a case study of the municipalities of the Gaza Strip*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020.

<sup>10</sup> GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004.

<sup>11</sup> AL-ZAHAR, Asma. *Total quality management as a strategy to develop job performance: applied study on the major municipalities*. 2020. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2020; GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004; ABU FREYA, Ziyad. *Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Lahiya municipality)*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008.

<sup>12</sup> MANSOUR, Hala. *Factors affecting the productivity of Gaza large municipalities workers*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>13</sup> HEGAZY, Khaled. *The limits of the authority of local authorities to impose fees and means of control in the palestinian legislation: analytical study compared of provisions Islamic Sharia*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; MANSOUR, Hala. *Factors affecting the productivity of Gaza large municipalities workers*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AWAD, Rami. *Obstacles of geographic information system implementation in Gaza Strip Municipalities-Palestine*. 2010. Thesis (Master's) – The Islamic University of Gaza, Gaza, Palestine, 2010.

<sup>14</sup> GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004.

<sup>15</sup> AL-AGHA, Haya. *Assessment of awareness and partnership level between the municipalities and private sector to achieve local economic development: case study: Khan Younis Municipality*. 2021. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2021; AL-ARQAN, Abdul Raouf. *Limits of administrative guardianship over the work of palestinian local authorities: a comparative analytical study with islamic jurisprudence*. 2022. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2022.

<sup>16</sup> THE PALESTINIAN local council elections law no. (10) of 2005 and its amendments. *Palestinian Official Gazette*, n. 128, p. 1-45, 2017; LAW n. (1) Of 1997, Concerning Palestinian Local Authorities. *Palestinian Official Gazette*, n. 20, p. 5-34, 1997; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Ano. Thesis (Master's) – The Islamic University of Gaza, Palestine; AWAD, Rami. *Obstacles of geographic information system implementation in Gaza Strip Municipalities-*

trations represent organizational, administrative, and financial bodies that have a degree of independence determined by the central government. They enjoy a legal personality and the powers that flow from it. They are represented by elected or independent counsels from the local community to manage their local interests under the supervision and control of the central government<sup>17</sup>. Thus, the local administrations differ from the branches of the ministries located in the country's regions, which remain an extension of these ministries and do not have organizational, administrative, or financial independence. However, since the central government delegated its power, the local authorities have administrative powers only in their regions, while the central government reserves the right to make major decisions and draw policy. The central government determines the duties of the local administrations and the powers that they exercise. It can withdraw or amend these powers in the same way it grants them. In addition, through one of its central ministries, the central government supervises the local administrations, where it appoints an employee for this purpose. The employee supervises the region and implements central government policy. He is assisted by several employees who follow a set schedule<sup>18</sup>. Municipalities are a subset of the local administration that forms the strategic building unit for public policies. They crystallize these policies and lay the foundations for their implementation. They represent the strong relationship between the central government and local government in the various localities. They also crystallize the needs of the population and define their priorities based on development principles and rules without neglecting the urgent needs that may arise from time to time<sup>19</sup>. Municipalities are considered legal persons with financial independence whose functions and powers are defined in accordance with the provisions of the law. Thus, municipalities can sue according to this capacity, file cases in their name, or appoint representatives on their behalf for judicial procedures. A municipality is managed by a council whose number of members is determined according to a system issued by the Minister and approved by the Council of Ministers. Its president and members are elected freely and directly according to the provisions of the election law. As such, the municipalities fall under the framework of non-profit organizations<sup>20</sup>. Also, in the following, this section deals with the history, objectives, tasks and duties, characteristics, obstacles, law and control of the Palestinian local authorities<sup>21</sup>.

*Palestine*. 2010. Thesis (Master's) – The Islamic University of Gaza, Gaza, Palestine, 2010.

<sup>17</sup> AL-ATRASH, Muhammad. *The impact of diversity management of organizational dimensions of human resources on the organizations performance: a case study of the municipalities of the Gaza Strip*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; SHURAB, Basem. *Evaluating the effect of incentives system on employees performance level in the large municipalities of Gaza Strip*. Thesis (Master's) – The Islamic University of Gaza, Palestine. HEGAZY, Khaled. *The limits of the authority of local authorities to impose fees and means of control in the palestinian legislation: analytical study compared of provisions Islamic Sharia*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine, ano.

<sup>18</sup> ZUBDA, Khaled. Administrative and financial situation of the local bodies: A survey study in the province of Tulkarem. *Journal of Al-Aqsa University: series of human sciences*, v. 18, n. 1, p. 277-318, 2014; GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004; HEGAZY, Khaled. *The limits of the authority of local authorities to impose fees and means of control in the palestinian legislation: analytical study compared of provisions Islamic Sharia*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020.

<sup>19</sup> AL-AKHRAS, Abdul Halim. *Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates*. 2017. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2017; AL-ASSAR, Mohammed. *The municipalities and local sustainable development in Gaza Strip, reality and impediments*. Thesis (Master's) – The Islamic University of Gaza, Palestine; TAMOUS, Iman. *The relationship between administrative empowerment and organizational commitment in the major local governments in Gaza Strip*. 2015. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2015.

<sup>20</sup> SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SALEM, Iyad. *The reality of internal auditing in the municipalities of the Gaza Strip: an analytical field study*. 2012. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2012; MANSOUR, Hala. *Factors affecting the productivity of Gaza large municipalities workers*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AWAD, Rami. *Obstacles of geographic information system implementation in Gaza Strip Municipalities-Palestine*. 2010. Thesis (Master's) – The Islamic University of Gaza, Gaza, Palestine, 2010; SHURAB, Basem. *Evaluating the effect of incentives system on employees performance level in the large municipalities of Gaza Strip*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>21</sup> DALLOUL, Mahmoud H.; IBRAHIM, Zuraeda B.; URUS, Sharina T. Palestine and palestinian local authorities: an overview.

## 2.1 History of Palestinian LAS

The municipal sector is considered one of the important sectors in Palestine, especially in the Gaza Strip. The municipalities are not isolated from the difficult conditions that the Palestinian people are exposed to. They are linked to the political situation throughout the ages, where the foreign ruling authorities worked to make the local authorities and municipalities the basic units for political colonialism and occupation to serve their goals. For this reason, the occupation forces linked local bodies to their central administration during the past decades so that they can dictate their decisions and monitor their performance in a way that serves and achieves their goals. Municipalities in Palestine have gone through different historical periods, where the local government in Palestine went through the period of Ottoman rule, British colonialism, Jordanian rule in the West Bank and Egyptian administration in the Gaza Strip, Israeli occupation, and the Palestinian National Authority. The following is a review of the history of municipalities in Palestine<sup>22</sup>.

In the late eighteenth century AD, the Ottoman Empire began to suffer from flabby and weak administration. This situation required the introduction of structural reforms in the various systems. The most prominent of which was the development of administrative systems through reforms in the central authority and the formation of municipalities to act on behalf of the central authority in the management of civic affairs. At the beginning of the British occupation, the High Commissioner issued a decree for municipal elections in 1926 AD. The first municipal elections were held in Palestine in 1927 AD. However, the administrative situation remained the same until 1934 AD. When the municipalities' law to regulate the municipalities' work in the country was issued, elections were held for twenty municipal councils in that year. However, there was no change in the status of the municipalities until 1948 AD, when Jordan took over the affairs of the West Bank and other municipal laws were issued. In the Gaza Strip, which was taken over by Egypt, the British mandated laws continued to be applied. There were only two municipalities in the Gaza Strip: the Gaza and the Khan Yunis. These municipalities remained even after Israel occupied the Gaza Strip in 1967. Another two municipalities (Deir Al-Balah and Rafah) were established in the Gaza Strip in 1974. During the period of the Israeli occupation of the rest of Palestine in 1967, the West Bank and the Gaza

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YMER, v. 22, n. 3, p. 754-778, 2023.

<sup>22</sup> ABU HARB, Ahmed. *Factors affecting the quality of monitoring and evaluation information in the municipalities of the Gaza Strip municipalities: a case study of khanyounis governorate municipalities*. 2018. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2018; BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AWAD, Rami. *Obstacles of geographic information system implementation in Gaza Strip Municipalities-Palestine*. 2010. Thesis (Master's) – The Islamic University of Gaza, Gaza, Palestine, 2010; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; ABU RAHMA, Mohammed. *The availability of the components of applying the activity-based budgeting system (ABB) in the municipalities of the Gaza Strip*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008; SHALLAH, Fouad. *The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip: an applied study on the Gaza municipality*. 2009. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2009; MANSOUR, Hala. *Factors affecting the productivity of Gaza large municipalities workers*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL-AKHRAS, Abdul Halim. *Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates*. 2017. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2017; ABU FREYA, Ziyad. *Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Labiya municipality)*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008; TAMOUS, Iman. *The relationship between administrative empowerment and organizational commitment in the major local governments in Gaza Strip*. 2015. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2015; HEGAZY, Khaled. *The limits of the authority of local authorities to impose fees and means of control in the palestinian legislation: analytical study compared of provisions Islamic Sharia*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; SALEM, Iyad. *The reality of internal auditing in the municipalities of the Gaza Strip: an analytical field study*. 2012. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2012; PALESTINIAN CENTRAL BUREAU OF STATISTICS; MINISTRY OF LOCAL GOVERNMENT. *Local Communities Survey, 2015: Main Findings*. Ramallah, Palestine: PCBS, 2015; SHAAT, Ahmed. *The impact of the determinants of foreign funding policy on the volume of funding for the municipalities operating in the Gaza Strip: field study: Gaza Municipality, Khan Younis and Rafah*. 2019. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2019; QAWASMEH, Feras, SINGARAVELLOO, Kuppusamy; ARIFFIN, Raja. *Palestinian local government: issues of legal and institutional frameworks. Voprosy Gosudarstvennogo I Munitsipalnogo Upravleniya-Public Administration Issues*, n. 6, p. 146-171, 2021.



Strip came under Israel's control. The laws on the municipalities were formally retained from what they were before the occupation. However, in practice, the Israeli occupation authorities have made amendments to suit their interests and goals by issuing many military orders to determine the work of the municipalities. In addition, it transferred many powers of the central authority related to municipalities to the internal officers of the military government to tighten control over the work of the municipalities and limit their independence and development.

Among the most important orders related to the organization of the local authorities is Order No.194, issued by the military commander of the West Bank in 1967. According to the Order, the powers that the 1955 Municipal Administration Law conferred on the governor and the Minister of Interior were transferred to the official appointed by the Israeli commander for the West Bank region. Since then, these powers have been given to the head of the Israeli administration and services department, who relied on the internal officer specializing in municipal affairs. The internal officer, an Israeli with a military rank, has become the dominant official of the Palestinian local authority bodies. Thus, the Palestinian local authorities lost complete independence in the service and executive powers granted to them under the previous occupation laws, causing the local authorities to reach their worst state. In 1968, Military Order No.197 was issued authorizing the military authority to monitor the Palestinian local authorities' annual and monthly budgets to prevent them from spending any money. Thus, the military order specified the structure of the local authorities in the West Bank and Gaza Strip, denying them even the provision of simple services despite the population increase in these areas. In 1972, municipal elections were held in the West Bank. Behind these elections, the Israeli occupation was aiming to bring pro-Israel heads and municipal councillors who can be dealt with as an alternative to the Palestine Liberation Organization. However, the result of the election was the opposite. Candidates loyal to the national line resisted and rejected the occupation procedures and dictates. In 1980, the occupation authorities decided to cancel the municipal elections. This decision, implemented in 1982, created the so-called civil administration of the occupation authorities. The municipal leaders were expelled and dismissed, and many municipal councils were replaced by specific municipal committees, some of which were headed and run by Israeli officers. In 1987, the popular Palestinian uprising erupted, worsening the economic and social conditions of the country. The role of the municipalities and municipal committees appointed by the occupation increased, and the municipalities became completely paralyzed, which brought the role of municipalities and local bodies to the worst condition.

The situation remained until the Palestinian Authority came into power in 1994. New municipalities were created in the Gaza Strip, supervised by the Palestinian Ministry of Local Government. Currently, their number has reached 25 municipalities distributed by governorates. Since taking over control in 1994, the Palestinian Authority has found itself facing a heavy legacy of regulations, laws, and military orders, including those related to local authorities. That explains the first decision of the President of the Palestinian National Authority at that time, the late President Yasser Arafat, to declare the implementation of Law No.1 of 1994. This declaration meant the continuation of the laws, regulations, and orders that were in effect before June 1967. After the formation of the Legislative Council, these laws and other laws issued since 1994 were unified. Among these laws were the Local Authorities Law No.1 of 1997 and the local elections law issued in 1996. This period witnessed a major and rapid shift towards modern local government systems and the subsequent establishment of new local bodies. Seventy-eight (78) new municipalities were created. In the era of the Palestinian National Authority, the local government sector witnessed a significant quantitative increase, where the number of municipalities increased four times to 108, and there were 334 village councils. The local government sector is the second largest after the government sector. The Palestinian Authority did not hold local elections from 1994 until the beginning of 2005. It simply continued the policy of appointment to the local bodies during that period. In 2005, legislative and local elections were held in all parts of the country. In 2006, the Palestinian political division occurred, which disrupted the legislative and municipal elections until 2012. Elections for local authorities were held in the West Bank in October 2012, with the latest elections in May 2017. No elections were held in the Gaza Strip. The legislative and local



elections have remained stalled until now. In general, the Palestinian local authorities have witnessed a great development compared to previous periods. However, political and economic obstacles, closure of crossings, lack of geographical communication, and repeated attacks by the Israeli occupation represent the real obstacles to the development of municipalities and impede the development and improvement of services and performance of the Palestinian local authorities. The total number of local authorities in the Palestinian territories is 407, including municipal councils, local councils, village councils, project committees, and camp managers. Most of them (374 local authorities) are in the West Bank, with 33 local authorities in the Gaza Strip, of which 25 are municipalities and the rest are camps.

The Israeli occupation of Palestinian territories, particularly the West Bank, East Jerusalem, and the Gaza Strip, has been a contentious and complex issue for decades. The perception of harmful control arises from a combination of historical, political, economic, and humanitarian factors. It's important to note that opinions on this matter can vary widely, but here are some key reasons why many consider the Israeli occupation to exert harmful control over the Palestinian territories:

- **Loss of Sovereignty and Autonomy:** The Palestinian territories are under Israeli military and administrative control, severely limiting the Palestinian Authority's ability to govern independently. This lack of sovereignty and self-determination undermines the Palestinian people's right to determine their own political future.
- **Settlements and Land Confiscation:** Israel has established settlements in the West Bank, which are considered illegal under international law. These settlements lead to the displacement of Palestinians and the confiscation of their land, making it difficult for Palestinians to expand their communities and sustain their livelihoods.
- **Movement Restrictions:** Palestinians face numerous restrictions on their movement within the occupied territories due to checkpoints, roadblocks, and a separation barrier. This hampers their access to work, education, healthcare, and family members in neighbouring areas.
- **Human Rights Abuses:** There have been reports of human rights abuses, including excessive use of force by the Israeli military, arbitrary arrests, detentions without trial, and reports of torture. These actions contribute to a sense of insecurity and fear among Palestinian residents.
- **Economic Strain:** The occupation has hindered economic development in the Palestinian territories. Movement restrictions, trade barriers, and limited access to resources have led to high unemployment rates and poverty levels, making it difficult for Palestinians to build stable lives.
- **Limited Access to Resources:** Palestinians often face difficulties accessing basic resources like water, electricity, and medical services due to the infrastructure and resource disparities between Israeli settlements and Palestinian communities.
- **Gaza Blockade:** While Israel withdrew its settlements from Gaza in 2005, it continues to maintain a blockade on the territory. This has led to severe economic deprivation, lack of access to essential goods, and a humanitarian crisis.

- Violence and Insecurity: The ongoing Israeli occupation have led to cycles of violence, which have resulted in loss of life and property. The lack of a lasting resolution perpetuates this cycle of violence and deepens mistrust.
- Legal and International Concerns: Numerous international bodies, including the United Nations, have raised concerns about the Israeli occupation and its impact on the human rights and well-being of the Palestinian people. Resolutions, statements, and reports from these bodies highlight the problematic nature of the occupation.

## 2.2 The objectives of LAs

Municipalities are recognised as a local administration that takes care of life and development affairs that directly affect the lives of the residents and strengthen cooperation between governmental and popular efforts in providing services and benefits for people. This function is considered one of the most important foundations for the existence of local administration or municipalities. According to the reasons for the establishment of local administrations, the objectives are as follows<sup>23</sup>:

- **Political Objective**

The political goal is set based on local administrations being established and formed on the basis of elections, which achieve the following goals:

- a) Achieving administration democracy. This achievement can be verified in the local administration legislations in several countries where local administration is considered the ideal school for democracy. This idea arose because citizens were involved in the management of their local units and trained on the origins of political work and self-governance.
- b) Supporting national unity and achieving national integration. The central governments could eliminate any independent trends or tendencies of the regions, cities, and other local administration units through the elections of local administrators.
- c) Strengthening the state's political, economic, and social structure. The local administration aims to achieve this by distributing the competencies instead of focusing them on the capital. The distribution would show its effect when the states are exposed to domestic or foreign crises and difficulties.
- d) Shielding against political crises. The municipal system is a bulwark shield against the political crises that the country is going through, such as wars, revolutions, and coups. Because the central

<sup>23</sup> AL-ATRASH, Muhammad. *The impact of diversity management of organizational dimensions of human resources on the organizations performance: a case study of the municipalities of the Gaza Strip*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL-AKHRAS, Abdul Halim. *Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates*. 2017. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2017; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SHURAB, Basem. *Evaluating the effect of incentives system on employees performance level in the large municipalities of Gaza Strip*. Thesis (Master's) – The Islamic University of Gaza, Palestine; ABU FREYA, Ziyad. *Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Lahya municipality)*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008; KUHAIL, Muhammad. *The extent of accounting education compatibility with the requirements of the labor market field study: municipalities of the Gaza Strip*. 2019. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2019; AL-SAWAFIRI, Mohamed. *The impact of applying electronic management (e-management) on the organizational development from the perspective of the municipality of Gaza employees*. 2020. Thesis (Master's) – Al-Aqsa University-Gaza, Palestine, 2020; DAMAYRA, Fathiya; KHATIB, Tamer. Assessment of innovation policy standards' impact on local development of renewable energy in Palestinian local government units. *Renewable Energy*, v. 187, p. 177-192, 2022; ISSA, Amjad; ABU-EISHEH, Sameer. Evaluation of implementation of municipal roads' maintenance plans in Palestine: a pilot case study. *International Journal of Pavement Research and Technology*, v. 10, n. 5, p. 454-463, 2017.

system is disrupted in such cases, the administration is disturbed, activity stops, and chaos reigns, even though the local administration continues to provide its services.

- **Administrative and Economic Objectives**

a) Achieving administrative efficiency and eliminating bureaucracy. The local administration provides citizen satisfaction, where it works under the supervision of the people through local councils that determine services and supervise their management. The effectiveness and efficiency of the local administration are combined with the efficiency of services management and the functions they perform.

b) Promoting popular efforts. In addition to the government's efforts to work together in the various activities aimed at developing the local community, the LAs take into account the different places, the difference in the population, and thus the different needs. The involvement of the population in the management of the local unit increases the sense of responsibility, which achieves cooperation, the accomplishment of projects, and the required goals. The transition of responsibility to local administration reduces the levels and channels of decision-making.

c) Avoiding standardization of performance at the state level. This standardization is considered a defect of the central administration due to the differences in the local environment. Therefore, the LAs should have the flexibility to change performance patterns from one local unit to another according to the nature of the unit, its size, and the needs of its people.

d) Bringing the consumers closer to the products in relation to local services.

e) Saving expenses, time, speed of completion in providing services, the accuracy of their implementation, and the integrity of their procedures.

f) Providing local sources, thus reducing the burden on the central state treasury.

g) Stimulating the national economy and creating local economic activity.

h) Carrying out economic projects launched from the reality of local communities and working to develop the exploitation of the available natural resources. Thus, LAs work to develop and advance local communities and consolidate the concept of local development.

- **Social Objectives**

a) Linking the central building to the grassroots base.

b) Achieving social justice. Social justice can be achieved through sharing power with the government and returning local fees and taxes to local utilities. Thus, the local communities would obtain a direct benefit from these collected funds.

c) Unifying the community. The elected municipality is like the mind of the body. It organizes the movement of unity, manages activities, realizes the desired interests, and links the base to the summit.

d) Launching a spirit of competition between the different local units, arrogating individual concerns, and intensifying efforts to make the various local projects successful.

e) Responding to the natural instinct. Local administrations respond to the natural instinct because human history confirms that small groups are ahead of their social life from the state, and have been managing themselves.

f) Reducing pressure on the government with regard to local affairs.

g) Deepening confidence in human beings and human values through the freedom of the individual and respect for his dignity.

- h) Reducing the effects of the isolation imposed by modern civilization on individuals after expanding the scope of modern organizations.

## 2.3 Functions and Duties of LAs

Today, municipalities conduct many activities of great importance. Thus, they have a great role in public life because they coordinate and organize the work among the public within the cities, which elevates society's welfare. <sup>24</sup>Referred to general principles for distributing the tasks and competencies of the local administration. The tasks mainly relied on the municipalities to provide their services in several aspects, including basic services and services involving the social nature of development and cultural development. The following is a description of those aspects<sup>25</sup>.

The basic services provided by the municipalities appear in the form of specific projects, such as rebuilding and constructing infrastructure projects, building and paving roads, carrying out projects for treatment and recycling of solid waste, organizing parking lots and markets, supervising slaughterhouses and butcher shops, ensuring people's health and safety, licensing and organizing crafts and industries. In addition, municipalities implement housing projects to provide a healthy and social climate acceptable to groups of the population, especially those with limited incomes. They also establish industrial zones and provide the necessary services to these zones to encourage investors and increase economic activity in the region. As such, they help find job opportunities for the population and reduce migration to cities. As for the social services and the local developmental nature, they are represented in improving the services provided to the public, building service complexes, building schools, establishing public parks and gardens and caring for them, and reviving traditional industries that almost disappeared in the local areas. Creating public libraries, establishing multi-purpose educational cultural centres, and revitalizing tourism with the aim of reviving its regions are also part of the municipality's social services. Other services provided by the municipalities include:

- a) Helping popular participation, within limits permitted by the state, in planning, managing, and implementing projects and services. This municipality service leads to the creation of a type of satisfaction and responsibility, especially since the residents of each region have different opinions on the type of projects and services implemented and provided to them.
- b) Providing the opportunity for the different nationalities and ethnicities in the state to manage their affairs themselves within the general policy of the state, thus alleviating the tensions in the state.

<sup>24</sup> GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004.

<sup>25</sup> KUHAIL, Muhammad. *The extent of accounting education compatibility with the requirements of the labor market field study: municipalities of the Gaza Strip*. 2019. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2019; TAMOUS, Iman. *The relationship between administrative empowerment and organizational commitment in the major local governments in Gaza Strip*. 2015. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2015; AL-ASSAR, Mohammed. *The municipalities and local sustainable development in Gaza Strip, reality and impediments*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL-AKHRAS, Abdul Halim. *Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates*. 2017. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2017; AL-MAGHARI, Mohamed. *The role of administrative control in achieving of total quality in the palestinian local authorities in the Gaza Strip*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; AL-NAJJAR, Muhammad. *Impediments of performance appraisal implementation of employees in the local authorities in Gaza Strip governorates*. 2013. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2013; PREARO, Leandro; MARACCINI, Maria; ROMEIRO, Maria. Factors affecting the index human development of municipalities of the state of Sao Paulo. *Brazilian Journal of Public Policy*, v. 5, n. 1, p. 133-155, 2015; NAKISBAEV, Dmitriy; DUGALICH, Natalia. Introduction of digital platforms to State and Municipal administration: opportunities for regulation and transformation of social services for the population. *Brazilian Journal of Public Policy*, v. 12, n. 3, 132-143, 2022.



- c) Providing basic information to the central government and assisting it in the national development planning, especially as this information will be closer to reality than the information obtained by the central government agencies. The municipalities also assist in training the citizens on the affairs of governance and administration of their regions. This assistance enables the central government to find trained cadres to work and participate at the national level in the future.
- d) Expediting decision-making by workers in local areas instead of returning to the central government, which saves time and effort. This service leads to faster and more efficient completion of business and projects.
- e) Finding solutions to local problems characterized by realism and creativity.
- f) Enabling the central government to devote itself to issues of general concern to the state and to policies and decisions of a national character, rather than wasting time and effort on issues that can be solved at the local level.

The municipalities have an active role in serving the citizen because they provide many services to their community. Similarly, the Gaza Strip municipalities provide many and varied services related to many fields, including economic field, service, health, environmental, and social. Article No.15 of the Local Authorities Law of 1997 defined the tasks of the various local authorities. Under this article, the functions and powers of the municipality are characterized as works of a general nature or a public benefit. Those services can be clarified as follows<sup>26</sup>:

- a) Planning the town and the streets. Planning the town and streets includes opening streets, cancelling and amending the streets, setting their width and integrity, paving the streets, establishing their sidewalks, maintaining, cleaning, lighting, and naming or numbering the streets. In addition, the municipalities should beautify and number their buildings, plant trees and other plants, prevent the plants from overtaking the buildings.
- b) Issuing building permits and monitoring construction projects. This service allows the municipalities to determine the location of the buildings, demolish and repair existing buildings or change their shapes, install electric elevators and create shelters. It also allows the municipalities to issue licenses for conducting these works. The municipalities can determine the ratio of the building area to the area of the land it is intended to be built on and ensure that health conditions are satisfied

<sup>26</sup> LAW n. (1) Of 1997, Concerning Palestinian Local Authorities. *Palestinian Official Gazette*, n. 20, p. 5-34, 1997; AL-AKHRAS, Abdul Halim. *Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates*. 2017. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2017; SALIM, Farid. *The effect of applying the cash basis on the significance of accounting information for decision makers in the municipalities of the Gaza Strip in Palestine*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Thesis (Master's) – The Islamic University of Gaza, Palestine; HEGAZY, Khaled. *The limits of the authority of local authorities to impose fees and means of control in the Palestinian legislation: analytical study compared of provisions Islamic Sharia*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; AL-ARQAN, Abdul Raouf. *Limits of administrative guardianship over the work of Palestinian local authorities: a comparative analytical study with Islamic jurisprudence*. 2022. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2022; SHEHADE, Ahmed. *The impact of applying Occupational Health and Safety Assessment Series OHSAS 18001 on the Organizational Citizenship Behavior: a field study on the major municipalities in Gaza Strip*. 2019. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2019; VANIN, Fábio. *The environmentally sustainable city: the liability of local governments in the formulation and implementation of public policy planning urban takeover*. *Brazilian Journal of Public Policy*, v. 2, n. 1, p. 95-114, 2012; ARADEH, Osama; VAN BELLE, Jean-Paul; BUDREE, Adheesh. *ICT-Based participation in support of Palestinian refugees' sustainable livelihoods: a local authority perspective*. In: INTERNATIONAL CONFERENCE ON SOCIAL IMPLICATIONS OF COMPUTERS IN DEVELOPING COUNTRIES, 16., 2020, Manchester. *Proceedings [...]*. Manchester: [s. n.], 2020; RADDAD, Samer; SALLEH, Abdul Ghani; SAMAT, Narimah. *Determinants of agriculture land use change in Palestinian urban environment: urban planners at local governments perspective*. *American-Eurasian Journal of Sustainable Agriculture*, v. 4, n. 1, p. 30-38, 2010; DAMAYRA, Fathiya; KHATIB, Tamer. *Assessment of innovation policy standards' impact on local development of renewable energy in Palestinian local government units*. *Renewable Energy*, v. 187, p. 177-192, 2022.

according to whether the building is for housing, commercial, industrial, agricultural, or tourism purposes.

c) Establishing water distribution networks. These networks are necessary to supply the population with potable water for consumption or other uses. The municipalities set the specifications for the networks (e.g., meters and pipes), organize their distribution, determine their prices and subscribing fees, and prevent contamination of springs, canals, basins, and wells.

d) Providing the population with electricity and setting consumption prices and subscription fees, not exceeding the upper limit set by the Ministry.

e) Establishing sewage and water drainage networks and other related purification stations. The municipalities also establish, manage, and monitor public latrines.

f) Regulating and establishing public markets. This service includes designating the types of goods sold in the markets and prohibiting their sale outside the markets.

g) Organizing crafts and industries. The municipalities establish the industrial areas and assign special places for each type of craft and industry. They also monitor shops and businesses that are worrisome or harmful to public health.

h) Collecting, transporting, destroying, and organizing waste and waste products from streets, homes, and public shops.

i) Taking all necessary precautions and measures to preserve public health and prevent epidemics among people. The municipalities monitor dwellings and other premises to ensure that their wastes are discharged regularly. They also monitor public stores to ensure the hygiene of sanitary wares. They take measures to exterminate mosquitoes and other insects and control harmful pests and reptiles. In addition, the municipalities establish and organize slaughterhouses, examine animals and poultry intended for slaughter, monitor their slaughter and disposal of their remains, and designate sites to sell the products, taking precautions to prevent animal-related diseases. They also monitor the production and sale of bread, fish, fruits, vegetables, and other foodstuffs and take measures to prevent fraud and spoilage of the products. The municipalities also set the prices of these products to combat high costs in coordination with the relevant government agencies. Establishing ambulance centres, clinics, hospitals, and other health institutions and monitoring them in coordination with the relevant government agencies are also part of the responsibilities of the municipalities.

j) Organizing and monitoring public shops, such as restaurants, cafes, clubs, stadiums, acting houses, cinemas, and other public clubs. The municipalities set their opening and closing times and collection of fees from ticket sales.

k) Establishing, controlling, regulating, organizing, and monitoring public spaces, e.g., squares, gardens, parks, baths, swimming pools, ponds, lakes, and on the coast of the state under their jurisdiction.

l) Taking precautions against natural and other disasters. The municipalities need to take precautions to face the dangers of torrents, floods and other natural disasters, prevent fires, control fuel and burning materials, and provide relief for the afflicted.

m) Establishing and monitoring cultural and sports institutions, such as museums, public libraries, schools, and cultural, sports, social and music clubs in coordination with the relevant government agencies.

n) Establishing, designing, and organizing land and maritime means of transportation in cooperation with the Ministry of Transport and Communications. This service also includes organizing the parking areas for the transport vehicles within the boundaries of the local authority. Hence, the

municipalities monitor and control boats and ships operating in the waters of the local authority's area in coordination with the relevant government agencies. They also prepare the traffic plan and specify the traffic directions for all streets, whether inside the city or at its main entrances,

- o) Monitoring and organizing street vendors, porters, stairs, and parasols.
- p) Monitoring and imprinting weights and measures of goods sold wholesale in the public markets.
- q) Monitoring and organizing billboards and advertisements.
- r) Demolishing buildings that are feared to fall or are harmful or that cause harmful foul odours, after warning the owner, occupant, or the person responsible for them.
- s) Selling of road waste used for public projects or their exploitation.
- t) Preventing begging by constructing shelters for the needy and monitoring fundraising activities in public places.
- u) Establishing and abolishing cemeteries, setting their locations and specifications, transporting and burying the dead, organizing funerals, and preserving the sanctity of graves in coordination with the relevant government agencies.
- v) Monitoring and organizing hotels and public lodges.
- w) Monitoring animals used in transport and traction, organizing markets for the sale of animals and livestock, and prohibiting their sale outside these markets. The municipalities also monitor dogs, regulate their possession and licensing, prevent dangers to the citizens, and eliminate stray or obscene dogs.
- x) Adopting the annual budget and the final accounts and staffing table before it is sent to the Ministry for approval.
- y) Managing the Local Authority's funds and properties by erecting necessary buildings, renting and mortgaging them for a period not exceeding three years, and accepting gifts, bequests, and donations.
- z) Allowing the extension of communication networks in the streets of the municipality.

## 2.4 Obstacles and Characteristics of Palestinian LAs

The political, economic, financial and social circumstances that rocked the Palestinian reality led to the appearance of the effects of those conditions on the personality of the local administrations in Palestine, whether on the level of the characteristics or obstacles faced according to the following<sup>27</sup>:

- a) Their strong association with and dependence on the central authority for their budget and policy, in general, weakened their role in planning community development.

<sup>27</sup> SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AWAD, Rami. *Obstacles of geographic information system implementation in Gaza Strip Municipalities-Palestine*. 2010. Thesis (Master's) – The Islamic University of Gaza, Gaza, Palestine, 2010; SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; ABU RAHMA, Mohammed. *The availability of the components of applying the activity-based budgeting system (ABB) in the municipalities of the Gaza Strip*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008; SHALLAH, Fouad. *The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip: an applied study on the Gaza municipality*. 2009. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2009; ABU AMIRA, Saadallah. *The role of local government environmental guidance unit in the development of environmental values in Gaza governorates*. 2014. Thesis (Master's) - Al-Azhar University-Gaza, Palestine, 2014; SABRI, Nidal; JABER, Rania. *Managerial performance of Palestinian local authorities. Transforming government: people, process and policy*, v. 1, n. 4, p. 350-363, 2007.

- b) Their failure to meet the needs of the citizen and society leads to a lack of confidence between them, the local government, and society.
- c) There is a lack of administrative and financial regulations and policies that regulate the organization of their internal affairs, their functions, and their relationship with the central government and the Ministry of Local Government.
- d) They have unqualified human capabilities. Therefore, they need better technical and vocational training.
- e) There is a restriction on the financial returns of the municipalities, limiting their role in providing basic services to the population. Therefore, interest in the population has not expanded economically, socially, developmentally, and other aspects.
- f) Their councils were appointed and not often elected. The successive central governments resorted to the appointment system in an attempt to link the local government sector to them. Moreover, the central government used them to serve its political programs and prevent the arrival of non-loyal parties from taking over the authority of the local government sector.
- g) Additionally, there are many obstacles facing the municipalities in Palestine. The following are the most prominent of those obstacles<sup>28</sup>:
  - h) Lack of regulations and laws that more effectively regulate the powers of municipalities and deficiency in the actual application of existing laws and regulations.
  - i) Some authorities of the municipalities are effectively eroded, such as withdrawing responsibility for electricity. The central government is also expected to withdraw control over water and sanitation and the power to issue licenses for crafts and industries, thus weakening their resources.
  - j) Lack of awareness of the concept of development and its importance, whether from municipal workers or supervisors of municipal works.
  - k) Scarcity of financial resources needed to implement necessary and basic infrastructure development projects. Weak community participation spirit adds to this obstacle.
  - l) Failure of citizens to pay their financial obligations due to the difficult economic situation and widespread poverty and unemployment.
  - m) Lack of adequate understanding of the concept of local government, its role, and its importance.
  - n) Rapidly growing population and high population density compared to the small geographical areas managed by municipalities.

<sup>28</sup> AL-ZAHAR, Asma. *Total quality management as a strategy to develop job performance: applied study on the major municipalities*. 2020. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2020; ABU AMIRA, Saadallah. *The role of local government environmental guidance unit in the development of environmental values in Gaza governorates*. 2014. Thesis (Master's) - Al-Azhar University-Gaza, Palestine, 2014; AL-NAJJAR, Muhammad. *Impediments of performance appraisal implementation of employees in the local authorities in Gaza Strip governorates*. 2013. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2013; ABU RAHMA, Mohammed. *The availability of the components of applying the activity-based budgeting system (ABB) in the municipalities of the Gaza Strip*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008; SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SHALLAH, Fouad. *The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip: an applied study on the Gaza municipality*. 2009. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2009; MANSOUR, Hala. *Factors affecting the productivity of Gaza large municipalities workers*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL-MAGHARI, Mohamed. *The role of administrative control in achieving of total quality in the palestinian local authorities in the Gaza Strip*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; JABER, Rania; SABRI, Nidal. Financial analysis of Palestinian local government. *International Journal of Business and Globalisation*, v. 5, n. 2, p. 211-224, 2010.



- o) Wars and the repeated and continuous Israeli aggression of the Palestinian territories and the accompanying destruction of infrastructure.

## 2.5 Law and Supervision of Palestinian LAs

The following demonstrates the legal and oversight framework governing the Palestinian local authorities<sup>29</sup>:

The organization of local government and local authorities in Palestine is based on a constitutional and legal basis, as Article No.85 of the amended Basic Law of 2003 states that the country is organized by law into local administration units that enjoy legal personality, and each unit has a directly elected council in the manner set out in the law. The law defines the competencies of local administration units, their financial resources, their relationship with the central authority, and their role in preparing and implementing development plans. It also defines aspects of control over these units and their various activities. The law also indicated the necessity of observing demographic, geographic, economic and political standards to preserve the territorial integrity of the country and the interests of the communities in it. The Local Authorities Law No.1 of 1997 and its amendments serve as the framework and legal environment that regulates and governs the work of local authorities. The law defines the role of local government councils, their powers, their relationship with each other, their relationship with the Ministry of Local Government, and the organization of their structures, administrative councils, resources and budget, as well as other general provisions. In addition to the Local Authorities Council Election Law No.10 of 2005 and its amendments, which regulate the electoral representation of the heads and members of the local authorities' councils in Palestine.

The control of the municipalities' work, including supervision of the municipalities' financial activities, aims to ensure the proper use of public money. The municipalities adhere to the provisions in their budgets

<sup>29</sup> AL-MAGHARI, Mohamed. *The role of administrative control in achieving of total quality in the palestinian local authorities in the Gaza Strip*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; AL-NAJJAR, Muhammad. *Impediments of performance appraisal implementation of employees in the local authorities in Gaza Strip governorates*. 2013. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2013; ABU AMIRA, Saadallah. *The role of local government environmental guidance unit in the development of environmental values in Gaza governorates*. 2014. Thesis (Master's) - Al-Azhar University-Gaza, Palestine, 2014; SHEHADE, Ahmed. *The impact of applying Occupational Health and Safety Assessment Series OHSAS 18001 on the Organizational Citizenship Behavior: a field study on the major municipalities in Gaza Strip*. 2019. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2019; SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SHEIKH EID, Ibrahim. *The extent of the effectiveness of budgets as a tool for planning and monitoring in Gaza Strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AWAD, Rami. *Obstacles of geographic information system implementation in Gaza Strip Municipalities-Palestine*. 2010. Thesis (Master's) – The Islamic University of Gaza, Gaza, Palestine, 2010; SHALLAH, Fouad. *The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip: an applied study on the Gaza municipality*. 2009. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2009; MANSOUR, Hala. *Factors affecting the productivity of Gaza large municipalities workers*. Thesis (Master's) – The Islamic University of Gaza, Palestine; SHAAAT, Ahmed. *The impact of the determinants of foreign funding policy on the volume of funding for the municipalities operating in the Gaza Strip: field study: Gaza Municipality, Khan Younis and Rafah*. 2019. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2019; AL-ASSAR, Mohammed. *The municipalities and local sustainable development in Gaza Strip, reality and impediments*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL-ZAHAR, Asma. *Total quality management as a strategy to develop job performance: applied study on the major municipalities*. 2020. Thesis (Master's) – Al-Azhar University-Gaza, Palestine, 2020; HEGAZY, Khaled. *The limits of the authority of local authorities to impose fees and means of control in the palestinian legislation: analytical study compared of provisions Islamic Sharia*. 2020. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2020; AL-ARQAN, Abdul Raouf. *Limits of administrative guardianship over the work of palestinian local authorities: a comparative analytical study with islamic jurisprudence*. 2022. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2022; THE PALESTINIAN local council elections law no. (10) of 2005 and its amendments. *Palestinian Official Gazette*, n. 128, p. 1-45, 2017; LAW n. (1) Of 1997, Concerning Palestinian Local Authorities. *Palestinian Official Gazette*, n. 20, p. 5-34, 1997; THE AMENDED basic law of 2003. *Palestinian Official Gazette*, n. 2, p. 1-48, 2003; LAW of state audit and administrative control bureau n.15 of 2004. *Palestinian Official Gazette*, n. 53, p. 1-396, 2005; ANTI-CORRUPTION Law n.1 of 2005 and its amendments. *Palestinian Official Gazette*, n. 53, p. 1-396, 2005; MUNICIPAL DEVELOPMENT AND LENDING FUND. Law n. 25 of 2016. *Palestinian Official Gazette*, n. 127, p. 1-219, 2016; PALESTINIAN LEGISLATIVE COUNCIL. *The bylaws of the Palestinian Legislative Council*. 2000; QAWASMEH, Feras, SINGARAVELLOO, Kuppusamy; ARIFFIN, Raja. *Palestinian local government: issues of legal and institutional frameworks*. *Voprosy Gosudarstvennogo I Munitsipalnogo Upravleniya-Public Administration Issues*, n. 6, p. 146-171, 2021.

of items and detect deviations as far as possible. They consistently conform their financial activities to laws, regulations, and decisions of the central government. Although the municipalities enjoy financial autonomy, the autonomy does not mean the absence of precise procedures for monitoring and accountability. On the contrary, independence often enhances the monitoring and accountability processes. Therefore, the use of financial resources in the municipalities is subject to a set of legal rules and executive regulations that regulate the spending process of their allocations. In cases where expenditure exceeds the allocations, they follow the procedures set up for that purpose. Local Authorities in Palestine are subject to two types of oversight, external and internal controls, carried out according to the provisions of the laws. Article No.35 (oversight) of the Local Authorities Law 1997 indicates that checking the accounts of the local authority and reviewing all its financial, administrative, and legal transactions, and the inventory of its assets shall be by specialized examiners assigned by the Ministry or the General Control Authority.

*Internal Control:* In most local authorities, especially large ones, there are departments and sections for internal control and internal audit.

*External control:* Included under external control are the oversight bodies represented by the following agencies and bodies:

- a) The Ministry of Local Government.
- b) The State Audit and Administrative Control Bureau (SAACB).
- c) The Palestinian Legislative Council.
- d) Municipal Development and Lending Fund.
- e) Palestinian Anti-Corruption Commission.
- f) The Palestinian Independent Commission for Human Rights.
- g) The Supreme Court of Justice.

The Ministry of Local Government appoints specialized examiners to monitor municipalities, and the supervision is carried out according to Article No.35 (Oversight) of Local Authorities Law, 1997. Additionally, Article No.2 of the Palestinian Local Authorities Law 1997 identifies the relationship of the Ministry of Local Government with the municipalities. Under this Article, the Ministry draws up the general policy established for the work of the Palestinian local authority councils and oversees the functions and competencies of these councils in managing public project affairs and budgets. The Ministry also supervises financial, administrative, and legal control and the procedures for forming these councils. It also carries out technical and administrative work related to the work of regional organization and planning in Palestine. It shall establish any necessary systems or regulations for the implementation of its duties stipulated in the previous clauses or in accordance with the provisions of the law. In addition to the Ministry of Local Government, the State Audit and Administrative Control Bureau supervises the local authorities according to the Law of State Audit and Administrative Control Bureau No.15 of 2004. Article No.31 of this law defines the entities subject to the control of the Bureau, including local authorities and similar bodies. The Palestinian legislator also granted the Legislative Council the right to form special committees to investigate specific issues, or to assign one of its committees, to investigate facts in any public matter, or in one of the public administrations. This is to enable the Council to carry out its duties in the areas of control and accountability, as stipulated in Article No.58 of the amended Palestinian Basic Law of 2003. The bylaws of the Palestinian Legislative Council also indicated in Article No.48 that the Council has the right to form permanent committees to monitor and discuss draft laws, proposals and issues referred to it by the Council or its president. Among those committees is the Interior Committee, which is concerned with the interior, security and local governance. Furthermore, the Municipal Development and Lending Fund are responsible for monitoring the use of loans and grants transferred to local authorities. Moreover, verify its use in the expenditures allocated to it. This is in accordance with Article No.4 of the Municipal Development and

Lending Fund Law No.25 of 2016. The Palestinian Anti-Corruption Commission also has a role in monitoring the local authorities, as Article No.2 of the Anti-Corruption Law No.1 of 2005 and its amendments indicated that among the bodies subject to the provisions of this law are the governors, heads and members of local authorities' councils, and their employees.

Ineffective use of accounting information systems (AIS) can lead to various legal problems and consequences for Palestinian local authorities, as it can impact financial reporting accuracy, transparency, and compliance with regulations. Here are some potential legal problems and their consequences:

- **Misrepresentation and Fraud:** Inaccurate or manipulated financial information due to ineffective AIS can lead to misrepresentation of financial health, which may constitute fraud. Legal action can be taken against individuals responsible for providing false information, leading to financial penalties, imprisonment, or both. Additionally, the authority's reputation and trustworthiness may be severely damaged.
- **Non-compliance with Reporting Standards:** Ineffective AIS might lead to non-compliance with local and international accounting standards (e.g., IPSAS - International Public Sector Accounting Standards). Non-compliance can result in legal penalties, sanctions, or loss of grants and funding. It may also hinder the ability to attract investors or obtain loans due to poor financial reporting credibility.
- **Embezzlement and Misappropriation:** Inadequate controls within the AIS can create opportunities for embezzlement or misappropriation of funds. Such activities can lead to criminal charges, lawsuits, financial losses, and damaged public trust in the authority's ability to manage funds responsibly.
- **Privacy and Data Security Breaches:** Inadequate security measures in AIS can result in data breaches and unauthorized access to sensitive financial information. Violations of data protection laws can lead to legal actions, fines, and reputational damage. Individuals affected by the breach may also seek compensation for any harm caused.
- **Lack of Accountability and Oversight:** Ineffective AIS can hinder proper tracking of financial transactions, making it difficult to establish accountability. Lack of accountability can lead to suspicions of corruption and mismanagement, prompting investigations and potential legal actions against responsible individuals.
- **Failure to Meet Taxation Requirements:** Inaccurate financial records can result in underreporting of income or improper application of taxation regulations. Tax authorities may impose fines, penalties, or even criminal charges for tax evasion. The authority's financial stability can also be affected due to unexpected tax liabilities.
- **Inaccurate Budgeting and Resource Allocation:** If AIS does not provide accurate financial data, local authorities may struggle with budgeting and allocating resources effectively. Inefficient resource allocation can hinder the delivery of essential services, leading to public dissatisfaction and potential legal challenges.
- **Legal Disputes with Suppliers and Contractors:** Inadequate AIS can result in delayed or improper payment to suppliers and contractors. Legal disputes can arise due to breach of

contract, non-payment, or payment delays, potentially leading to financial penalties and damage to relationships.

To mitigate these legal problems and consequences, Palestinian local authorities should invest in robust and effective accounting information systems, implement internal controls, ensure proper training for staff, and comply with relevant accounting standards and regulations. Proactive measures can help prevent legal issues, protect the authority's reputation, and ensure transparent and accountable financial management.

### 3 Issues in the accounting information systems of the Palestinian LAs

In the context of the Palestinian government's efforts to shift toward electronic government consistent with technological developments, the Ministry of Local Government (MLG) has a strategic guiding and organizing framework for the transition process of municipalities within the vision 2019-2023. The framework includes many projects and analyses of the current situation in the LAs from various aspects. From the strategic framework for the transformation into electronic municipalities<sup>30</sup>, it was observed that some of the analyses were on the reality of information and communication technology, information systems, and financial systems. Many weaknesses have been uncovered. Some of them are:

- i. Investment in information technology is related to the nature of the project, the infrastructure, or the existing resources. The project's nature and the size of the financing determine the mechanisms of procurement and set the specifications. Often, it was not based on technological planning that defines the needs and working mechanisms of technological construction in the municipalities. There is also no follow up and evaluation strategy after implementing the project.
- ii. Weak financial spending and investment from municipalities in information technology. One of the reasons for this weakness is the limited financial resources, especially in small municipalities, and insufficient awareness of the importance of information technology among employees. Many municipalities do not have a specific employee to maintain the permanence of their systems.
- iii. The companies have weak capabilities to develop the information systems, update, and develop programs using the latest technology. The companies monopolize the systems, but they are not able to link the systems to other suppliers. These weaknesses contribute to the high maintenance costs of the computerized systems.
- iv. Other weaknesses include lack of governance among the local authorities for their information technology, weak technical and physical capabilities (information technology infrastructure), lack of sufficient technical staff capable of dealing with technology, lack of sufficient expertise within the municipality, and the absence of an administrative body or unit responsible for the systems.
- v. Another weakness is the presence of many computerized systems that are not inter-connected and integrated, especially the financial and public service centre systems. This weakness reduces the ability of the LAs to identify and update their needs periodically in terms of information technology. Then, there is the low consideration by the municipalities of the requirements and standards for integrating information systems within the municipality and interconnection with other institutions throughout the investment process. There is no clear policy regarding the use of a particular technology. For example, one municipality received several software tools, programs, and applications

<sup>30</sup> MINISTRY OF LOCAL GOVERNMENT. *The strategic framework for the transformation into electronic municipalities (2019-2023)*. 2019; JABER, Rania; SABRI, Nidal. Financial analysis of Palestinian local government. *International Journal of Business and Globalisation*, v. 5, n. 2, p. 211-224, 2010.



from several companies, which constitutes an additional burden on maintenance, follow-up, and licensing fees.

The Palestinian State Audit & Administrative Control Bureau (SAACB) is the highest supervisory body in Palestine. It is also known as the Diwan of Financial and Administrative Control. The Bureau aims to ensure work safety and financial and administrative stability in the State of Palestine with its three authority branches, executive, legislative, and judicial authorities. It also aims to uncover all aspects of financial and administrative deviations, including cases of public office abuse, and ensure that the general performance in Palestine is consistent with the provisions of laws, regulations, decisions, and instructions in force. The performance should be within the LAs' limits and exercised economically, efficiently, and effectively. Moreover, the Bureau works to submit periodic reports covering all public sectors in the State of Palestine. The sectors include the local government sector, where the Bureau reports the financial and administrative conditions to the Ministry of Local Government and its affiliated local government authorities. The following sections discuss the points extracted from the 2016 and 2018 reports that highlighted the financial management oversight, control, and auditing of the accounting and financial information systems used in the Palestinian local authorities. According to the SAACB Report on local authorities for 2018, the majority of the local government authorities suffer from weaknesses in the financial and accounting systems and general weakness in the application of accounting standards that regulate their work. Based on the financial reports issued, the results of the work of the local authorities revealed many gaps and problems in the accounting programs used by some local authorities. The weaknesses make them vulnerable to modification, deletion, or loss. The report also showed that some problems existing in the accounting systems in some municipalities include no segregation of duties, multiplicity of tools for transferring financial data between systems, no plan for the programming department to develop and standardize these systems in line with work needs, and not all departments of the municipalities are using accounting programs<sup>31</sup>.

Audit findings reported by the same agency in 2016 (Palestinian State Audit & Administrative Control Bureau Report for 2016) revealed many problems and weaknesses related to the financial aspect and AISs of the LAs. In general, many LAs committed many cases of abuse and irregularities in financial management. They also lack the reinforcement necessary for operations spending, the reliability of some of the accounts, and experienced workers in the financial departments. Overlap in the powers and responsibilities, especially in the financial departments, and the absence of specialization in some jobs resulted in exceeding the approved appropriations in the general budget. Additionally, there were non-compliance with laws, rules, and regulations governing the operations of the exchange and purchase, abuse of credit for some financial resources, misuse by the heads and members of the authorities, manipulation of data and records, and forgery. Many LAs had also violated the provisions of laws, regulations, and instructions that regulate the preparation of budgets and estimation of revenues and expenditures. They were also unable to fulfil their obligations due to the weakness of the collection processes. Some of the direct problems related to the AISs, according to the report, are:

- i. Weakness of adequate controls in accounting programs in many LAs in terms of the ability to delete and amend receipt documents and invoices after the process of entering the data,
- ii. Lack of specification of powers over the programs and their use, leading to the possibility of financial data being lost or deleted and raising doubts on its reliability and fairness, and
- iii. Absence of the necessary security and protection of the accounting systems and central storage devices for databases in some LAs<sup>32</sup>.

<sup>31</sup> STATE AUDIT & ADMINISTRATIVE CONTROL BUREAU. *Report of the State Audit & Administrative Control Bureau, Annual Report 2018*. p. 1-210. 2018.

<sup>32</sup> STATE AUDIT & ADMINISTRATIVE CONTROL BUREAU. *Report of the State Audit & Administrative Control Bureau, Annual Report 2016: Control & Audit for Construction, Development & Good Governance Enhancement*. p. 1-313. 2016.

According to the Ministry of Local Government and the Palestinian Municipal Development and Lending Fund, there is no integrated and unified computerized accounting system for all Palestinian LAs that are connected to the Ministry of Local Government. This weakness led to the unavailability of the necessary financial information and data to be used in planning, supervision, and direction processes<sup>33</sup>. Study<sup>34</sup> confirmed and revealed that there is a failure of AISs to provide the information needed to make decisions at the right time and a limited degree of detail of that information, which affects its validity in the decision-making process. Weak control over proceeds leads to the possibility of wasting municipal resources and not using the resources in the interest of the society. The loss of the financial statements' ability to properly display the municipalities' business results and financial position leads to a low level of reliance on financial data in municipal decision-making. The study also identified other weaknesses, including the lack of qualified accounting human resources in the municipalities, lack of separation between the different powers and the accountants performing work that contradicts the nature of their profession in the municipality (e.g., collection and accounting work), and poor use of computerized accounting information systems to prove financial transactions. Due to these weaknesses, the financial reports lose their ability to reflect the reality of financial events in the municipalities.

Poor control over some financial transactions and the possibility of their manipulation lead to a waste of municipal funds and resources. The municipalities failed to prepare the statement of financial position (balance sheet). Instead, they prepared only the accumulated monthly income and expenses report, which is mainly intended for presentation to the Ministry of Local Government. A modest audit of financial data and information carried out by the Ministry of Local Government indicated a low efficiency of the annual system of budgets prepared by those in charge of financial and accounting work in the municipalities without the participation of the rest of the departments and divisions. Study<sup>35</sup> showed some indications of infrastructure for implementing the advanced accounting systems in the municipalities of the Gaza Strip. However, there is a weakness in developing and updating the accounting systems to keep pace with practical and technological developments and the increasing need for information. Moreover, there are weaknesses in their capabilities to provide accurate information and in the availability of an integrated financial and statistical database that supports planning, coordination, control, and decision-making processes. The difficulties of studying and accurately analysing the costs of some activities and services provided by the municipalities are due to the lack of a capable and efficient system that enables the correct treatment of the activities and services and the weakness in utilizing the available expertise and human cadre to work on developing the system. According to<sup>36</sup>, showed that accounting information does not help decision-makers in different municipalities make decisions. However, there is a weakness in the municipalities' accounting information systems for comparing accounting information with other municipalities. The administration in the municipalities relies on the accounting information provided by the accounting system in making administrative decisions in a weak way that contradicts scientific methods of decision-making. According to<sup>37</sup>, revealed that there is no data bank (databases) that includes all the information related to the activities of the municipalities in Palestine that can be accessed and used by all Palestinian municipalities, other authorities, and interested parties, including researchers. Several studies and reports have also made recommendations in this regard, including<sup>38</sup>, who recommended for more studies to be carried out, especially in a Palestinian

<sup>33</sup> MINISTRY OF LOCAL GOVERNMENT. *A guide to accounting procedures according to the cash basis*. 2012; MUNICIPAL DEVELOPMENT AND LENDING FUND. *Financial policies and procedures related to a medium or small Palestinian municipality*. 2011.

<sup>34</sup> AL-BUHAISI, Essam. Evaluating the reality of accounting information system in the Gaza Strip municipalities: a field study. *Journal of the Islamic University of Economic and Administrative Studies*, v. 21, n. 1, p. 79-98, 2013.

<sup>35</sup> ABU RAHMA, Mohammed. *The availability of the components of applying the activity-based budgeting system (ABB) in the municipalities of the Gaza Strip*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008.

<sup>36</sup> SALIM, Farid. *The effect of applying the cash basis on the significance of accounting information for decision makers in the municipalities of the Gaza Strip in Palestine*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>37</sup> GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004.

<sup>38</sup> GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza*

municipality that has a computerized administrative information system. The strategic framework for the transformation into electronic municipalities (2019-2023) of the Ministry of Local Government included many proposed activities, such as assessing the current reality of information systems in the local authority, determining the needs of information systems, and carrying out periodic evaluations of information systems and their effectiveness<sup>39</sup>.

The discussions above show the extent of the absence and shortage of studies related to information systems, in general, AISs, in particular, and, specifically, AISs in the Palestinian local authorities operating in the Gaza Strip. Therefore, this study contributes greatly to directing the areas of development in AISs in LAs from a practical point of view, as well as to the theoretical and research perspectives. It would be a comprehensive and integrated starting point for research and studies on other information systems in local authorities.

## 4 Issues in the financial crisis of the Palestinian LAs

Abu Al-Taif (Director of the Strategic Development Planning Project at the Municipal Development and Lending Fund) has indicated that there is an imbalance in the handling of the LAs in the Gaza governorates with the crises they face. The imbalance is due to the absence of an approved emergency plan for Palestinian cities and towns. The leadership level in the LAs adopts a policy of reaction and randomness when dealing with the crises facing the municipalities<sup>40</sup>, including financial crises. In addition<sup>41</sup>, revealed that there is a weakness in evaluating the efficiency and effectiveness of previous crisis management plans that is important for preventing future crises. The municipalities' performance was not at the required level during the crises and emergencies despite the recurrence of those crises and working at full capacity and potential during the crises<sup>42</sup>. This weakness calls for the dire need to study the municipalities' capacity to manage the crises they face. Moreover<sup>43</sup>, shown that the municipalities do not deal with crises and emergencies as required. In other words, the crises are not well managed. The poor management is due to the shortage of equipment and devices needed in emergencies, insufficient emergency budget, municipal administration's lack of interest in good planning, and no proper forecasting in emergencies. Shortage of human cadres and absence of training programs for technical personnel working during emergencies, lack of training programs in emergency management, and insufficient coordination with external actors operating during emergencies worsened the situation. The study showed the existence of a real financial crisis facing the municipalities and attributed the shortages and weaknesses in some axes to the financial distress afflicting the municipalities. According to<sup>44</sup>, recommended having a special unit for planning and budgets and an integrated accounting system for planning where costs and deviations can be calculated accurately so that management can address them quickly.

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*Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004; SABBAAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>39</sup> MINISTRY OF LOCAL GOVERNMENT. *The strategic framework for the transformation into electronic municipalities (2019-2023)*. 2019.

<sup>40</sup> AL-KHATIB, M. H. O. *Skills of strategic leadership and its relation with crisis management "A Field Study on the Palestinian Local Institutions in Gaza Governorates"*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>41</sup> AL-KHATIB, M. H. O. *Skills of strategic leadership and its relation with crisis management "A Field Study on the Palestinian Local Institutions in Gaza Governorates"*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>42</sup> BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>43</sup> BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>44</sup> GHORAB, Ibrahim. *The role of the budget as a planning tool to exploit the financial resources in the Gaza strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

This section prominent deal with the financial crises in Palestinian LAs and their various causes, as well as other crises that contributed to the emergence of the financial crises and had a role and effect in exacerbating them. It is necessary to clarify and understand the financial crises that the Palestinian LAs were exposed to, and identify the causes that led to their occurrence and their dimensions to provide a better understanding of the issue concerned in this research. The administration should use the best and most effective scientific methods in handling crises following the phases of crisis management to facilitate effective crisis management, i.e., before, during, and after the occurrence of the crisis.

According to the 2016 SAACB Report, which included the most important audit findings of the Palestinian local government sector, most of the local authorities suffer from a lack of financial resources. The local authorities suffer significant weaknesses in collecting fees and taxes and fail to take decisive action in collecting revenue and accumulated debt from the taxpayers. These weaknesses negatively affect the services provided to the citizens in terms of their diversity and quality, leading to the considerable accumulation of receivables from taxpayers. The low revenue weakened the authorities' capacity to meet their obligations in the face of rising prices of electricity and water, thereby increasing their indebtedness and inability to pay<sup>45</sup>.

According to<sup>46</sup>, showed that the weakness of the municipalities' financial resources and dealing with emergency cases are due to many factors, including the suspension of support to the municipalities by many foreign financiers and international institutions for political reasons as a result of the internal division since 2007. The political and economic blockade imposed on the Gaza Strip and the shortage of building materials has led to a deep decline in private and public construction works, where one of the sources of municipal funding is the collection of building license fees. Poor economic conditions and the high unemployment rate caused the failure and reluctance of many citizens to pay the municipalities' dues (collections). Furthermore, the financial hardship faced by the government resulted in the central government providing low subsidies to municipalities. Study<sup>47</sup> mentioned that the municipalities depend on external sources of financing for development and improvement projects. This dependence and the absence of diversification programs in financing and financial sustainability are due to weak self-financing based on collections, self-investment and asset rotation, limited and weak government financial allocations to municipalities, and the municipalities' lack of independence in financial decisions. All the weaknesses led to insufficient resources to cover programs and projects planned within the annual estimated budget of the municipalities, especially the development and improvement budgets.

Earlier<sup>48</sup>, revealed that the weakness of local funding in the municipalities is due to the bad political and economic situations in the Gaza Strip and the negative culture of citizens towards the price of services, which is seen as a grant that must be provided. The municipal administration in the Gaza Strip priced the municipal services below the real cost. Furthermore, aid and governmental support for the municipalities of the Gaza Strip are low, resulting in most of the municipalities not receiving their financial dues from the central government. The poor support from the government made covering the operational expenses the main concern of the chairman and members of the municipal councils. The real obstacle lies in the Israeli occupation's control of most of the sovereign decisions of the Palestinian state, especially control of the crossings, the manner of distributing aid, and the presence of semi-permanent security instability. The correlation of international aid to the Palestinian territories with the progress of the political settlement process with the Israeli occupation government is considered an obstacle to Palestinian development.

<sup>45</sup> STATE AUDIT & ADMINISTRATIVE CONTROL BUREAU. *Report of the State Audit & Administrative Control Bureau, Annual Report 2016: Control & Audit for Construction, Development & Good Governance Enhancement*. p. 1-313. 2016.

<sup>46</sup> BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>47</sup> AL-ASSAR, Mohammed. *The municipalities and local sustainable development in Gaza Strip, reality and impediments*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>48</sup> ABU FREYA, Ziyad. *Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Labiya municipality)*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008.



The Palestinian local authorities are exposed to recurrent financial crises exacerbated by the ever-changing state of affairs. The Israeli occupation and its repeated military operations are the most prominent crises facing the Gaza Strip that caused a severe financial impact on the Palestinian local government sector. The most recent and most violent operation in the history of the Gaza Strip happened in July 2014. This military operation caused substantial direct and indirect damages to public and private properties estimated at USD4 billion, according to the National Plan for Early Recovery and Reconstruction (2014). The municipal sector suffered USD70 million from the destruction of roads and USD34 million from the damage in the water and sanitation sectors. The Gaza Strip also experienced the Alexa atmospheric depression in 2013, which caused heavy losses of USD64 million. It also suffered from the Huda low atmospheric depression in 2015 and the Niaama atmospheric depression in 2016, which led to floods that destroyed many homes, neighbourhoods, roads, and agricultural lands in different areas of the Gaza Strip<sup>49</sup>.

The Gaza Strip has also been suffering from an electricity crisis since 2006 due to the continuous and increasing shortage of electricity as a result of the Israeli siege and recurrent wars. The worsening electricity crisis has cast a negative shadow on all aspects of life including health, water, and the environment. The siege and wars aggravated many other crises and increased their severity. The municipal facilities and work related to electricity, sewage pumping and treatment plants, water delivery services to citizens' houses, waste collection and removal services, maintenance works for machinery and equipment, and all other administrative work all fall under the purview of the LAs<sup>50</sup>. However, due to these destructions, the LAs are among the sectors most affected by the crises.

Additionally, the Coronavirus (Covid-19) pandemic greatly impacted all constituencies, especially the LAs. According to the Union of Gaza Strip Municipalities, represented by its president and chairman of Gaza Municipality, Dr. Yahya Al-Sarraj, the municipalities of the Gaza Strip are experiencing a financial crisis that has gradually reduced the services provided to more than two million citizens living in the Gaza Strip. Rationing of basic services and municipal expenses to the minimum is a plan by the municipalities to avoid a state of collapse and an effort to provide the service for the longest possible period according to the available capabilities. The Covid-19 pandemic has also exacerbated the financial crisis. The percentage of those obliged to pay municipal bills has decreased to a minimum. According to the estimates of the Union of Municipalities of the Gaza Strip, the total decline in revenues during recent months because of the Covid-19 pandemic is more than 50%. The percentage of those obligated to pay municipal services bills decreased to only 10% at a time when the municipalities need an amount of USD3 million to return to the previous level.

The Covid-19 crisis has also placed additional financial burdens and responsibilities on the municipalities, represented by collecting quarantine waste, launching intensive awareness programs, activating the personal prevention and sterilization system for employees and visitors, enhancing the personal safety of workers, and sterilizing public facilities, parks, streets, and markets on a daily basis. Sterilization and disinfection of quarantine centres and safe disposal of their waste in sanitary landfills in accordance with global health standards that guarantee the safety of citizens outside the quarantine centres placed a huge financial burden on the municipalities. Similarly, the periodic sterilization projects for vital facilities to confront the Coronavirus increases the financial burden of the municipalities. Al-Batta, the Mayor of Khan Yunis, which is the second largest municipality in the Gaza Strip after the Gaza municipality, indicated that the financial

<sup>49</sup> BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Thesis (Master's) – The Islamic University of Gaza, Palestine.

<sup>50</sup> BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL MEZAN CENTRE FOR HUMAN RIGHTS. *Electricity crisis in the Gaza Strip: possible solutions between commercial generators and smart meters*. 2016; HIJAZI, Nizar. The Union of Municipalities in Gaza warns of a renewed electricity crisis. *Palestine Today News Agency*, 2017. Available at: <https://cms.paltoday.ps/ar/post/296662>. Access on: Nov. 8, 2022.

distress afflicting the Khan Yunis municipality has greatly affected the services provided in all basic sectors. He also stressed the municipality's work in light of scarce possibilities due to the Covid-19 pandemic<sup>51</sup>.

In addition, the Palestinian government does not provide the minimum financial need for the municipalities as part of the financial dues for the benefit of the municipalities, which would have allowed them to continue their work. The government also does not provide the necessary fuel to ensure the continuous operation of sewage pumps, water wells, and municipal mechanisms and vehicles, especially those for waste collection and transfer operations. Neither does it contribute to paying the municipal employees' salaries and filling the municipalities' financial deficits. Municipalities in the Gaza Strip are suffering from suffocating financial crises that have contributed to the reduction and suspension of their services several times, irregularity in paying salaries, and low spending rates since the beginning of the Israeli blockade imposed after Hamas won the legislative elections 14 years ago. The stifling financial crisis and the gradual effects of reduced services may lead to accumulation of waste in the main streets and neighbourhoods, delay in transfer operations, confusion in water distribution schedule, delay in pumping operations to citizens' homes, and an increase in the likelihood of sewage water overflowing in the streets. The municipalities may have to start pumping sewage water toward the seashore if the crises continue to prevent health problems inside the cities. Dr. Al-Sarraj, President of the Union of Gaza Strip Municipalities and Mayor of Gaza Municipality, also indicated that the municipalities are trying to manage the current crises according to the available and simple capabilities<sup>52</sup>. The head of the Emergency Department in the municipalities of the Gaza Strip<sup>53</sup> said that all municipalities in the Gaza Strip suffer from a stifling financial crisis and are unable to pay their employees' salaries. He pointed out that the donor countries did not provide the municipalities with emergency and relief projects, similar to previous years, and that the services provided by the municipalities are linked to a continuous electricity supply. The citizen's ability to pay the municipality bill has greatly decreased, noting that only 15% of the citizens pay the bill.

The rule in crisis management is that every crisis is a problem but not every problem is a crisis, meaning that some small problems may exacerbate and extend their effects to countries and people if they are not addressed immediately or slowed down. Each crisis appears to be a complex, multi-dimensional problem, and the outbreak of the Covid-19 pandemic has proven that belief. The pandemic has also shown that many countries in the world are suffering from a crisis of lack of interest in crisis management<sup>54</sup>.

Previous studies and reports<sup>55</sup> showed that there is a weakness in the AISs in the local authorities, which will be reflected in their ability to contribute to managing the financial crises they faced. The International

<sup>51</sup> AL-BATTA, Ala-aldiyn. Due to the Corona pandemic, municipalities are reducing their services and calling for support to overcome their crisis. *Municipality of Khan Yunis*, 2020. Available at: <http://khanyounis.mun.ps/ar/news/details/30759>. Access on: Nov. 8, 2022; OBAID, Shaher. Challenges facing local authorities in light of the corona pandemic and its relationship with the central government in Palestine. *Archives of Business Research*, v. 8, n. 8, 2020.

<sup>52</sup> ABU WATFA, Yousef. Gaza municipalities gradually reduce their services due to their financial crises. *Alaraby*, 2020. Available at: <https://www.alaraby.co.uk>. Access on: Nov. 8, 2022; AL-SARRAJ, Yahya. The municipalities of the Gaza Strip announce a gradual reduction in services due to the worsening financial crisis. *Gaza municipality*, 2020. Available at: <https://gaza-city.org/public/index.php/news>. Access on: Nov. 8, 2022; ABU AISHA, Nour. Gaza municipality reduces its services after the exacerbation of its financial crisis due to "Corona". *Anadolu Agency*, 2020. Available at: <https://www.aa.com.tr/ar/>. Access on: Nov. 8, 2022.

<sup>53</sup> ABU AL-QUMBUZ, Abdul Rahim. Municipalities crises in the Gaza Strip and their impact on human rights. *Alwatanvoice*, 2018. Available at: <https://www.alwatanvoice.com/arabic/news/2018/03/06/1127570.html>. Access on: Nov. 8, 2022.

<sup>54</sup> AL-KETBI, Salem. "Corona" and the role of leaders in crisis management. *Elaph*, 2020. Available at: <https://elaph.com/Web/opinion/2020/04/1288261.html>. Access on: Nov. 8, 2022.

<sup>55</sup> ABU WATFA, Yousef. Gaza municipalities gradually reduce their services due to their financial crises. *Alaraby*, 2020. Available at: <https://www.alaraby.co.uk>. Access on: Nov. 8, 2022; ABU AISHA, Nour. Gaza municipality reduces its services after the exacerbation of its financial crisis due to "Corona". *Anadolu Agency*, 2020. Available at: <https://www.aa.com.tr/ar/>. Access on: Nov. 8, 2022; AL-BATTA, Ala-aldiyn. Due to the Corona pandemic, municipalities are reducing their services and calling for support to overcome their crisis. *Municipality of Khan Yunis*, 2020. Available at: <http://khanyounis.mun.ps/ar/news/details/30759>. Access on: Nov. 8, 2022; AL-SARRAJ, Yahya. The municipalities of the Gaza Strip announce a gradual reduction in services due to the worsening financial crisis. *Gaza municipality*, 2020. Available at: <https://gaza-city.org/public/index.php/news>. Access on: Nov. 8, 2022; AL-KETBI, Salem. "Corona" and the role of leaders in crisis management. *Elaph*, 2020. Available at: <https://elaph.com/>

Monetary Fund (IMF) report<sup>56</sup>, stated that the causes of crises and financial crises are weaknesses in the economy and the organizations' administrative and accounting systems<sup>57</sup>. The municipalities' practices related to financial management are still weak, not to mention the administrative fragmentation that prevents the achievement of savings in service provision because of the increase in their size<sup>58</sup>. Thus, it can be seen that AISs play an important role in managing financial crises, and any weakness in the systems would have an impact on the effectiveness and ability of the LAs to manage the crises, including financial crises<sup>59</sup>.

There is a lack of studies and research on determining the role AISs play in managing crises, particularly financial crises. According to<sup>60</sup>, indicated in their study's conclusion that AIS works to reduce uncertainties and turn them into certain cases that contribute to the management and treatment of financial crises. In order to develop an AIS to manage financial crises, it is recommended to increase the interest in studying the systems because the current world depends on information as the main resource for decision-making, and this century has become dependent on information as a fundamental variable in all fields. Efforts to develop an effective AIS should be intensified.

Web/opinion/2020/04/1288261.html. Access on: Nov. 8, 2022; MINISTRY OF LOCAL GOVERNMENT. *The strategic framework for the transformation into electronic municipalities (2019-2023)*. 2019; STATE AUDIT & ADMINISTRATIVE CONTROL BUREAU. *Report of the State Audit & Administrative Control Bureau, Annual Report 2018*. p. 1-210. 2018; ABU AL-QUMBUZ, Abdul Rahim. *Municipalities crises in the Gaza Strip and their impact on human rights*. *Ahwanvoice*, 2018. Available at: <https://www.alwatanvoice.com/arabic/news/2018/03/06/1127570.html>. Access on: Nov. 8, 2022; GHORAB, Ibrahim. *The role of the budget as a planning tool to exploit the financial resources in the Gaza strip municipalities*. Thesis (Master's) – The Islamic University of Gaza, Palestine; HIJAZI, Nizar. *The Union of Municipalities in Gaza warns of a renewed electricity crisis*. *Palestine Today News Agency*, 2017. Available at: <https://cms.paltoday.ps/ar/post/296662>. Access on: Nov. 8, 2022; BAKIR, Hussam. *Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL MEZAN CENTRE FOR HUMAN RIGHTS. *Electricity crisis in the Gaza Strip: possible solutions between commercial generators and smart meters*. 2016; STATE AUDIT & ADMINISTRATIVE CONTROL BUREAU. *Report of the State Audit & Administrative Control Bureau, Annual Report 2016: Control & Audit for Construction, Development & Good Governance Enhancement*. p. 1-313. 2016; AL-KHATIB, M. H. O. *Skills of strategic leadership and its relation with crisis management "A Field Study on the Palestinian Local Institutions in Gaza Governorates"*. Thesis (Master's) – The Islamic University of Gaza, Palestine; AL-ASSAR, Mohammed. *The municipalities and local sustainable development in Gaza Strip, reality and impediments*. Thesis (Master's) – The Islamic University of Gaza, Palestine; ABU FREYA, Ziyad. *Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Labiya municipality)*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008; AL-BUHAISSI, Essam. *Evaluating the reality of accounting information system in the Gaza Strip municipalities: a field study*. *Journal of the Islamic University of Economic and Administrative Studies*, v. 21, n. 1, p. 79-98, 2013; SABBAH, Reem. *Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management*. Thesis (Master's) – The Islamic University of Gaza, Palestine; MINISTRY OF LOCAL GOVERNMENT. *A guide to accounting procedures according to the cash basis*. 2012; MUNICIPAL DEVELOPMENT AND LENDING FUND. *Financial policies and procedures related to a medium or small Palestinian municipality*. 2011; ABU RAHMA, Mohammed. *The availability of the components of applying the activity-based budgeting system (ABB) in the municipalities of the Gaza Strip*. 2008. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2008; SALIM, Farid. *The effect of applying the cash basis on the significance of accounting information for decision makers in the municipalities of the Gaza Strip in Palestine*. Thesis (Master's) – The Islamic University of Gaza, Palestine; GHONEIM, Maher. *The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine*. 2004. Thesis (Master's) – The Islamic University of Gaza, Palestine, 2004.

<sup>56</sup> INTERNATIONAL MONETARY FUND. *The IMF-FSB early warning exercise: design and methodological toolkit*. *Policy Papers*, v. 2010, n. 78, p. 1-41, 2010.

<sup>57</sup> DALLOUL, Mahmoud H.; BIN'TI IBRAHIM, Z.; TAJUL URUS, S. *The impact of quality dimensions of accounting information system success on the effectiveness of during-financial crisis management: the mediating role of system usage in a government sector context*. *Asian Economic and Financial Review*, v. 13, n. 1, p. 18-48, 2023.

<sup>58</sup> WORLD BANK. *World Bank: the third phase of the Gaza municipal development project*. Washington, D.C.: World Bank, 2017.

<sup>59</sup> DALLOUL, Mahmoud H.; BIN'TI IBRAHIM, Zuraeda; TAJUL URUS, Sharina. *The role of the accounting information quality in pre-financial crisis management at Palestinian government universities*. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, v. 12, n. 1, p. 64-78, 2022.

<sup>60</sup> CHABANI, Madjid; CHABANI, Widad. *Managing financial crises according to accounting information systems*. *Journal of economics and applied statistics*, v. 11, n. 1, p. 196-206, 2014.

## 5 Discussion and conclusion

The study aimed to investigate issues related to accounting information systems in the Palestinian local authorities. Besides, investigate the financial crisis of the Palestinian local authorities. This study is a qualitative research study utilizing a library-based method. Data sources depend on books, dissertations, articles, documents, government documents, and reports. Furthermore, this data has been reviewed using the descriptive-analytical approach. The study contributes to enriching the literature related to the reality of the Palestinian local authorities. As well as standing on the reality of accounting information systems and the financial crisis in the Palestinian local authorities. Contribute to deepening understanding and identifying aspects of the financial crisis, and understanding the problems and challenges related to the ability of the Palestinian local authorities to effectively manage the financial crisis. Contribute to enhancing the Palestinian local authorities' awareness of the problems and weaknesses related to accounting information systems and their relationship to the effective management of the financial crisis. Contribute to enhancing the vision and drawing attention towards the need to manage the financial crisis in light of the adoption of successful accounting information systems.

The study found the most important issues facing the accounting information systems in the Palestinian local authorities, which are discussed as follows:

1. There is a weakness in the IT infrastructure of the Palestinian local authorities. This will be reflected in the weak effectiveness of accounting information systems, being one of the systems based on that technological structure.
2. Weak integration and interconnection between the various information systems within the Palestinian local authorities. This will limit the availability and integrity of the financial and accounting information required for the purpose of decision-making and reduce its quality.
3. The lack of periodic evaluation of information systems in line with the renewed needs and requirements periodically. This reduces the use of accounting information systems, which is reflected negatively in the level of user satisfaction with them, as they do not meet the required needs.
4. The lack of specialized human cadres working to monitor the information systems, and to update them constantly, reduce design errors, and update the data periodically. Which creates many technical errors and inaccuracies in the information provided by the accounting systems, and weaknesses in the services provided by the systems.
5. Accounting information systems do not provide the information necessary to make timely decisions.
6. Accounting information systems do not provide detailed information for decision-making purposes.
7. The loss of the financial statements' ability to properly display municipalities' business results and their financial position, and the low level of reliance on them for decision-making in the municipalities.

From the foregoing, it is clear that many of the previously discussed problems are concentrated in dimensions related to (system quality, information quality, service quality, volume of use, intent to use by the user, and the level of user satisfaction). Thus, future studies should be directed towards further study of these dimensions. With the aim of determining the effectiveness and success of accounting information systems, estimating the volume of development and modernization that these systems need, and identifying the aspects that require care and development. Moreover, assessing the need to completely replace these systems and apply other new systems. User satisfaction and usage variables are also the most important



indicators that show the effectiveness and success of accounting information systems and user acceptance of them.

The study found the most important issues facing the financial crisis management of the Palestinian local authorities, which are discussed as follows:

1. Municipalities are exposed to successive financial crises that continue to date, which produced many other crises.
2. The financial crisis worsened greatly during the Coronavirus (Covid-19) pandemic.
3. The lack of a specific system and procedures to deal with the financial crisis in the municipalities, made them unable to manage the crisis in a scientific and organized manner. This resulted in many other crises, which made the municipalities face a complete collapse and stopping the performance of their services completely.
4. There is a defect in handling of local authorities with crises.
5. The lack of a contingency plan approved in the municipalities.
6. The municipalities follow a policy of reaction and randomness when dealing with the municipality's crises.
7. Despite the recurrence of these crises, the performance of the municipalities was not at the required level during crises and emergency cases.
8. The weakness of the Municipalities dealing with emergencies.
9. Lack of municipal administration interest in good planning, forecasting emergencies, and developing potential scenarios for them.
10. The lack of training programs in the field of emergency management.
11. Municipalities lack the most important step in preparing contingency plans, which is analysing the external and internal environment, which enables them to predict future risks.
12. Municipalities do not benefit from re-evaluating the contingency plan placed or developing a well-structured contingency plan based on lessons learned after each emergency case.
13. Municipalities do not rely on advance contingency planning. However, rely on momentary planning at the time an emergency case occurs.
14. In the absence of an urgent contingency plan, the matter becomes random management, which may increase the size of losses and damages.
15. The reliance on personal and improvisational judgment in estimating plans, confirms the weakness in planning and the plans developed.
16. There is a great lack of studies and research that dealt with the subject of the financial crisis and management of financial crises, understanding the method of crisis management through its stages that are followed in the municipalities, and an understanding of the nature of the steps involved in those stages.

From the foregoing, it is clear that many of the previously identified problems are concentrated in the stages related to financial crisis management (detection of early warning signs, preparedness and prevention, containment and damage reduction, recovery of activity, and learning). Thus, future studies should be directed towards further study of these stages. In order to determine the effectiveness and success of the crisis management system throughout its stages. Identifying the obstacles that hinder and limit the effectiveness of each stage of crisis management. Identify aspects and stages that require care and development.

Accordingly, as a comment and conclusion regarding information systems and financial crisis management in the Palestinian local authorities. Previous studies and reports showed that there is a weakness in the accounting information systems in the municipalities, which will be reflected in their ability to contribute to managing the financial crisis to which these municipalities are exposed. There is also a weakness in the planning process, which is considered one of the basic aspects of the preparedness and prevention phase in managing any financial crisis. There is also a weakness in forecasting and detecting early warning signs of a financial crisis.

Each of the previous phases required performing a financial analysis of the financial and accounting information, the main source of which was the accounting information system. Also, both stages have a role in the municipality's ability to contain the crisis and limit its damages if it occurs, which is in the stage of the occurrence of the crisis, as the prediction, detection of early warning signals, and good preparation for crises make the municipalities more efficient and able to confront and contain them. There is also a weakness in learning and benefiting the municipalities from the crises they were previously exposed to. This reflects negatively on the first administrative stages before the occurrence of the crisis of anticipation and the discovery of early warning signals and preparedness. There is no improvement and feeding back to those stages, which makes municipalities are vulnerable to crisis repeatedly.

Consequently, the important role that accounting information systems play in managing financial crises has been noted, and any weakness in the accounting information system will have an impact on the effectiveness and ability of municipalities to manage crises, including the financial crises they face. It is expected that the major role of accounting information systems will be concentrated in the initial stages of managing the financial crisis, which are the stage of forecasting and detection of warning signals and the stage of preparation and prevention, as it includes planning and analysis processes that are essential in those stages. This does not mean that accounting information systems are not important in the other stages of containment and reducing the damages of the crisis, where the focus is on the continuous analysis of financial and accounting data based on the course of the current financial crisis that occurs at that stage, and the continuous adjustment of plans accordingly. The same applies to the stage of learning from and benefiting from the lessons of the previous financial crisis, as in this stage the focus is on the evaluation of plans and methods of analysis used in the previous crisis, and working to develop and make them more effective to face any similar financial crisis in the future.

The study shows the extent of the absence and lack of studies related to AISs in the Palestinian local authorities operating in the Gaza Strip. There is also a lack of studies and research dealing with financial crises and their management, crisis management methods and stages followed by local authorities, and the nature of the actions used in those stages. It was also found that there is a significant lack of studies and research that work to determine the role accounting information systems played generally in managing crises and particularly in managing the financial crisis. Therefore, this study contributes greatly to guiding the areas of development in AISs in LAs from a practical point of view, as well as to theoretical and research perspectives. It also contributes to directing areas of improvement in the management of financial crises in the Palestinian local authorities. It would be a comprehensive and integrated starting point for research and studies on accounting information systems and financial crisis management in local authorities.

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