

إقرار

أنا الموقع أدناه مقدم الرسالة التي تحمل العنوان:

دور نظم المراقبة و التقييم في تعزيز الحكم الرشيد في المؤسسات الأهلية في قطاع غزة، من وجهة نظر العاملين في المؤسسات الغير حكومية.

Monitoring and Evaluation Role in Promoting Good Governance in the Non-Governmental Organizations in the Gaza Strip from the NGO staff perspective.

أقر بأن ما اشتملت عليه هذه الرسالة إنما هي نتاج جهدي الخاص، باستثناء ما تمت الإشارة إليه حيثما ورد، وإن هذه الرسالة ككل، أو أي جزء منها لم يقدم من قبل لنيل درجة أو لقب علمي أو بحثي لدى أية مؤسسة تعليمية أو بحثية أخرى.

DECLARATION

The work provided in this thesis, unless otherwise referenced, is the researcher's own work, and has not been submitted elsewhere for any other degree or qualification

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الجامعة الإسلامية - غزة
عمادة الدراسات العليا
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نتيجة الحكم على أطروحة ماجستير

بناءً على موافقة شئون البحث العلمي والدراسات العليا بالجامعة الإسلامية بغزة على تشكيل لجنة الحكم على أطروحة الباحثة/ صفاء حسن عبدالمحسن الحوراني لنيل درجة الماجستير في كلية التجارة/ قسم إدارة الأعمال وموضوعها:

دور نظم المراقبة والتقييم في تعزيز الحكم الرشيد في المؤسسات غير الحكومية في قطاع غزة من وجهة نظر العاملين في المؤسسات غير الحكومية

Monitoring and Evaluation Role in Promoting Good Governance in the Non-governmental Organizations in the Gaza Strip from the NGOs staff

وبعد المناقشة التي تمت اليوم الثلاثاء 19 صفر 1437هـ، الموافق 2015/12/01م الساعة العاشرة صباحاً، اجتمعت لجنة الحكم على الأطروحة والمكونة من:

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وبعد المداولة أوصت اللجنة بمنح الباحثة درجة الماجستير في كلية التجارة/قسم إدارة الأعمال.

واللجنة إذ تمنحها هذه الدرجة فإنها توصيها بتقوى الله و لزوم طاعته وأن تسخر علمها في خدمة دينها ووطنها.

والله ولي التوفيق ،،،

مساعد نائب الرئيس للبحث العلمي والدراسات العليا

أ.د. عبد الرؤوف علي المناعمة

Dedication

To my family for all the support and encouragement,

To my friends who inspired me,

And to everyone contributed to get this study a reality, Thank you.

Safaa Hourany

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Table of Contents

DEDICATION	II
ACKNOWLEDGEMENT	III
TABLE OF CONTENTS	IV
LIST OF TABLES	VI
LIST OF FIGURES	VII
ABSTRACT	VIII
ARABIC ABSTRACT	IX
LIST OF ABBREVIATIONS	X
CHAPTER 1 INTRODUCTION	1
1.1 PREFACE	1
1.2 PROBLEM STATEMENT	1
1.3 OBJECTIVES OF THE STUDY	2
1.4 VARIABLES	2
1.5 HYPOTHESIS.....	3
1.6 STUDY IMPORTANCE.....	3
1.7 RESEARCH STRUCTURE.....	4
CHAPTER 2 LITERATURE OVERVIEW	5
2.1 OVERVIEW OF GOOD GOVERNANCE	5
2.1.1 <i>Definition of good governance</i>	6
2.1.2 <i>Dimensions/characteristics of good governance</i>	8
2.1.3 <i>Zones of governance</i>	9
2.1.4 <i>Actors of Governance</i>	10
2.1.5 <i>Importance of good governance for the Not-for-profit organizations</i>	11
2.2 OVERVIEW OF MONITORING AND EVALUATION (M&E)	13
2.2.2 <i>The logical framework matrix</i>	17
2.2.3 <i>Audits versus Monitoring and Evaluation</i>	18
2.2.4 <i>Resources and Capacity Building</i>	19
2.2.5 <i>Documentation</i>	20
2.2.6 <i>Data Collection & Management</i>	22
2.2.7 <i>Data Analysis and Use</i>	24
2.2.8 <i>Evaluation</i>	24
2.3 OVERVIEW OF NON-GOVERNMENTAL ORGANIZATIONS (NGOs)	25
2.3.1 <i>NGOs' Areas of work</i>	26
2.3.2 <i>NGOs in Palestine</i>	27
2.3.3 <i>Criticism of NGOs</i>	29
2.4 PREVIOUS STUDIES	30
2.4.1 <i>Local and Regional (Arabic) Studies</i>	30
2.4.2 <i>International Studies</i>	32
2.4.3 <i>Comments on the previous studies</i>	35

CHAPTER 3 METHODOLOGY	37
3.1 RESEARCH METHOD.....	37
3.2 RESEARCH POPULATION.....	37
3.3 THE QUESTIONNAIRE DESIGN	37
3.4 DATA MEASUREMENT	38
3.5 TEST OF NORMALITY	38
3.6 CONTENT VALIDITY OF THE QUESTIONNAIRE	39
3.7 STATISTICAL VALIDITY OF THE QUESTIONNAIRE	39
3.7.1 <i>Internal Validity.</i>	39
3.7.2 <i>Structure Validity of the Questionnaire</i>	45
3.8 RELIABILITY OF THE RESEARCH	45
3.8.1 <i>Cronbach's Coefficient Alpha</i>	45
3.9 STATISTICAL ANALYSIS TOOLS	46
CHAPTER 4 DATA ANALYSIS AND DISCUSSION.....	48
4.1 PRIMARY DATA.....	48
4.1.1 <i>Personal data</i>	48
4.1.2 <i>Organizational data</i>	49
4.2 ANALYSIS OF EACH FIELD	50
4.2.1 <i>Monitoring and Evaluation System</i>	50
1- Resources & Capacity Building.....	50
2- Documentation	52
3. Data Collection & Management.....	54
4. Data Analysis and use	56
5. Evaluation	58
4.2.2 <i>Promotion of good governance</i>	60
4.3 RESEARCH HYPOTHESIS.....	64
CHAPTER 5 CONCLUSIONS, RECOMMENDATIONS, AND FUTURE RESEARCH	72
5.1 CONCLUSIONS	72
5.1.1 <i>Monitoring and Evaluation:</i>	72
5.1.1 <i>Promotion of Good Governance:</i>	73
5.2 RECOMMENDATIONS	74
5.3 FUTURE SUGGESTED RESEARCH.....	75
BIBLIOGRAPHY	76
ANNEXES	79
ANNEX I-A : STUDY QUESTIONER.	79
ANNEX I-B: STUDY QUESTIONER (ARABIC VERSION).....	84
ANNEX II-A: LIST OF NGOS WHOSE ANNUAL EXPENDITURE IS >= 100,000 NIS AND LESS THAN 1,000,000 NIS WITH A TOTAL NUMBER OF REGULAR EMPLOYEES >= 10.	90
ANNEX II-B: LIST OF NGOS WHOSE ANNUAL EXPENDITURE IS >= 100,000 1,000,000 NIS WITH A TOTAL NUMBER OF REGULAR EMPLOYEES >= 10.....	93

List of Tables

Table 2-1 Characteristics of M&E at each level and responsible party	13
Table 2-2 Monitoring and Results Framework Matrix	17
Table 2-3 Logical Framework Matrix	18
Table 2-4 NGOs and NGOs' workers numbers in Gaza strip	28
Table 3-1 Kolmogorov-Smirnov test	39
Table 3-2 Correlation coefficient of each paragraph of "Resources & Capacity Building" and the total of this field	40
Table 3-3 Correlation coefficient of each paragraph of "Documentation" and the total of this field	40
Table 3-4 Correlation coefficient of each paragraph of "Data Collection & Management "and the total of this field	41
Table 3-5 Correlation coefficient of each paragraph of "Data Analysis and use" and the total of this field.....	42
Table 3-6 Correlation coefficient of each paragraph of "Evaluation" and the total of this field	43
Table 3-7 Correlation coefficient of each paragraph of "Promotion of good governance" and the total of this field	43
Table 3-8 Correlation coefficient of each field and the whole of questionnaire	45
Table 3-9 Cronbach's Alpha for each field of the questionnaire	46
Table 4-1 Personal data	49
Table 4-2 Organizational data.....	50
Table 4-3 Means and Test values for "Resources & Capacity Building"	52
Table 4-4 Means and Test values for "Documentation"	53
Table 4-5 Means and Test values for "Data Collection & Management".....	55
Table 4-6 Means and Test values for "Data Analysis and use".....	57
Table 4-7 Means and Test values for "Evaluation"	59
Table 4-8 Means and Test values for "Monitoring and Evaluation System"	60
Table 4-9 Means and Test values for "Promotion of good governance"	62
Table 4-10 Correlation coefficient between "Monitoring and Evaluation system" and promotion of good governance in Gaza NGOs.....	64
Table 4-11 Result of Stepwise regression analysis	65
Table 4-12 ANOVA test of the fields and their p-values for age	66
Table 4-13 Independent Samples T-test of the fields and their p-values for gender	67
Table 4-14 ANOVA test of the fields and their p-values for educational level	68
Table 4-15 ANOVA test of the fields and their p-values for years of experience.....	68
Table 4-16 Independent Samples T-test of the fields and their p-values for organization age in years	69
Table 4-17 Independent Samples T-test of the fields and their p-values for number of formal employees	69
Table 4-18 Independent Samples T-test of the fields and their p-values for estimated expenditure average for the last two years	70
Table 4-19 ANOVA test of the fields and their p-values for geographical area of work	71

List of Figures

Figure 1-1 Study Variables	2
Figure 2-1 Characteristics of good governance	8
Figure 2-2.....	11
Figure 2-3 The geographical distribution of NGOs numbers and the numbers of workers in the NGOs in Gaza strip.	28
Figure 3-1 Measurement scale	38

Abstract

Organizational governance within the Non-Governmental Organization (NGO) is affected somehow by the Monitoring and Evaluation (M&E) process as a means of accountability and learning, requiring integrity of decision power and business core activities.

This research tried to find the role of the monitoring and evaluation systems, that are being implemented inside the local Non-governmental Organizations in Gaza strip, in promoting the good governance inside these NGOs.

The study used the descriptive methodology, using the survey in annex I, it targeted the top management employees who work for local large Non-Governmental Organizations in Gaza strip, including the finance staff, heads of programs, monitoring and evaluation staff and project coordinators, whose NGOs are falling under these two conditions,

1. The number of employees is more than 10 (including the program team).
2. With an annual expenditure of more than 100,000 NIS.

The researcher distributed 200 questioners at a number of organization from the list of NGOs in Annex II who fall under the two conditions, this list was obtained from the ministry of interior (see Annex II), and the collected questioners were 190.

The main findings of the research were:

- There exists a significant relationship between M&E system and promotion of good governance in Gaza NGOs.
- Neither the organizational characteristics nor the personal characteristics can affect the role of the M&E in the promoting the good governance in the NGOs in the Gaza strip.

And the main recommendations that the NGOs in Gaza should make sure they have these:

- A sufficient number of M&E team staff in relation to the program size.
- A documented confidentiality protocol at the NGO to secure any personal data could be kept at the NGO.
- Data management guidelines.
- Written procedures should be in place to ensure regular review of M&E data.
- An outcome or impact evaluation Plans.
- Information from the Monitoring and Evaluation reports being used in periodic publishing about the organization's activities.

Arabic abstract

يتأثر الحكم التنظيمي داخل المنظمات غير الحكومية بطريقة أو بأخرى بعملية المراقبة و التقييم ، والتي تتطلب النزاهة في مراكز القرار وفي أنشطة العمل الأساسية .

حاول هذا البحث التعرف على دور نظم المراقبة والتقييم التي تستخدم داخل المنظمات غير الحكومية المحلية في قطاع غزة في تعزيز الحكم الرشيد داخل هذه المنظمات .

استخدمت الدراسة المنهج الوصفي، وذلك بتوزيع الاستبيان الموضح في المرفقات ، و استهدفت موظفي الإدارة العليا الذين يعملون لدى المنظمات غير الحكومية الكبرى في قطاع غزة، بما في ذلك موظفي المالية ورؤساء البرامج وموظفي المراقبة و التقييم ومنسقي المشاريع، بحيث تدرج المؤسسات التي يعملون لديها هذين الشرطين،

1. عدد الموظفين أكثر من 10 (بما في ذلك فريق البرنامج).

2. مع إنفاق سنوي يزيد على 100،000 شيكل.

قامت الباحثة بتوزيع 200 استبيان على عدد من المؤسسات التي ينطبق عليها الشرطين السابقين بحسب وزارة الداخلية و المدرجة في الملحق الثاني، هذا و تم جمع 190 استبيان .

كانت النتائج الرئيسية للبحث كما يلي :

- وجود علاقة ذات دلالة إحصائية بين نظام المراقبة و التقييم وتعزيز الحكم الرشيد في المنظمات غير الحكومية في قطاع غزة.
 - ليس لأي من الخصائص التنظيمية أو الخصائص الشخصية تأثير على دور نظام المراقبة و التقييم في تعزيز الحكم الرشيد في المنظمات غير الحكومية في قطاع غزة.
- وكانت التوصيات الرئيسية للدراسة هي يجب على المنظمات غير الحكومية في غزة التأكد من الأمور التالية:
- توفير عدد كاف من الموظفين في فريق المراقبة و التقييم بما يتناسب مع حجم البرنامج.
 - اعتماد وثيقة مكتوبة في المنظمات غير الحكومية لتأمين حفظ أي بيانات شخصية في المنظمات غير الحكومية.
 - توثيق مبادئ توجيهية لإدارة البيانات.
 - توثيق إجراءات مكتوبة لضمان الاستعراض المنتظم للبيانات التي يتم الحصول عليها من أنظمة المراقبة و التقييم.
 - وضع خطط لتقييم الأثر.
 - استخدام معلومات من تقارير المراقبة و التقييم في التقارير الدورية المنشورة حول أنشطة المنظمة.

List of Abbreviations

ACP countries	African, Caribbean and Pacific Group of States
CIPFA	Chartered Institute of Public Finance and Accountancy
CSO	Civil Society Organization
DQA	Data Quality Assurance
GCAP-T	Campaign Against Poverty-Tanzania
ICHR	The Independent Commission for Human Rights
ICPS	Integrated Child Protection Scheme
IFAD	International Fund for Agricultural Development
M&E	Monitoring and Evaluation
NGO	Non-Governmental Organization
OD	Organizational Development
OECD	The Organization for Economic Co-operation and Development
OHCHR	United Nations High Commissioner for Human Rights
OPM	Office for Public Management
SACCO	Savings And Credit Co-operative Office
UN	United Nations
UNESCAP	Economic and Social Commission for Asia and the Pacific

Chapter 1

Introduction

1.1 Preface

Due to the growing demand for information on the impact of aid, Monitoring and Evaluation (M&E) is one of the main current concerns of the donor community. It is a particularly crucial and complex issue in the case of support for governance – a new area of cooperation that has accounted for a large proportion of donor interventions.

The purpose of governance is to ensure that the organization's decision power and core business are managed with integrity, transparency, and accountability to the governing body of the owning organization and, internal and external stakeholders. Governance operates within the framework of laws, regulations, and organizational practices (formal and informal) in the context of the organization's vision, mission, and guiding principles. It maintains a clear balance of power that fosters relationships and fairness in the decision-making process (**Unsupported source type (ElectronicSource) for source Cat10.**)

In many organizations, M&E system is seen as a donor requirement rather than a management tool. Donors are certainly entitled to know whether their money is being properly spent, and whether it is being well spent. But the primary use of monitoring and evaluation should be for the organization itself to see how it is doing against its objectives, whether its activities are having an impact, whether it is working efficiently, and to learn how to do its interventions better.

M&E helps the organization to know when plans are not working, and when circumstances have changed. It gives management the information it needs to make decisions, about changes that are necessary in strategy or plans. Besides decision making M&E supports learning to improve program quality and impact.

M&E systems are best when they balance the needs of project staff and donors for timely field-level information on progress and success with those of community members to manage their own information and influence project direction.

1.2 Problem statement

NGOs in Gaza strip deliver vital services and support across many facets of community life, these NGOs depend mostly on external fund to contribute in serving the Civil Society; NGOs are required to implement Monitoring and Evaluation for internal related and external donor related purposes.

Good governance is embedded in the good behavior and the good judgment of those who are charged with running an organization; NGOs implement the M&E

procedures to examine its work and to ensure transparency and accountability towards all stakeholders.

Organizational governance within the NGO is affected somehow by the of the M&E process, requiring integrity of decision power and business core activities.

In this research we are trying to answer this question,

Does the M&E contribute to good governance in the NGOs in Gaza strip?

1.3 Objectives of the study

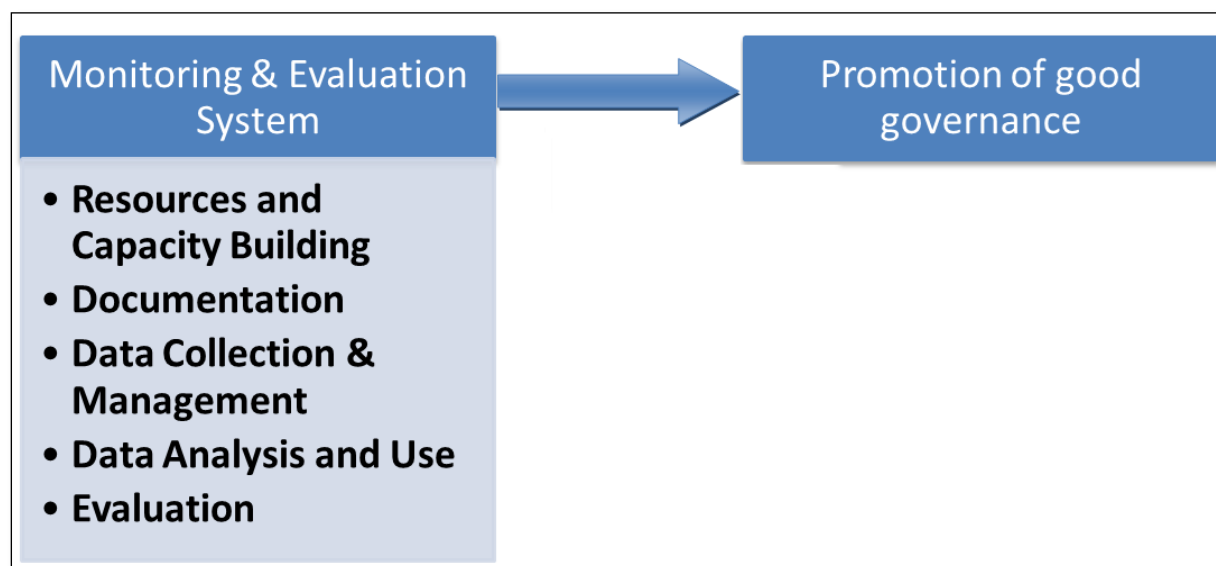
- To study the nature of the M&E system being implemented in the NGOs in Gaza strip.
- To find out how effective do the NGOs in Gaza use the M&E to support efforts towards promoting the good governance.
- To study the impact of M&E on the good governance in the NGOs in Gaza.
- To find if there are ways to modify the M&E process to be able to support the organizational governance in the Gaza NGOs.

1.4 Variables

Dependent variable: Organizational good governance promotion in Gaza NGOs.

Independent: Monitoring and Evaluation system.

Figure 1-1
Study Variables



In measuring the independent variable, the researcher will use 5 dimensions of the M&E System Assessment Framework developed by the FHI 360 Non-Profit organization, these dimensions are,

1. **Resources and Capacity Building:** Is M&E adequately resourced? Has staff received training and mentoring?

2. **Documentation:** Is there adequate documentation for the M&E System?
3. **Data Collection & Management:** Is there a well-functioning Data Collection & Management System?
4. **Data Analysis and Use:** Are data well analyzed and used for program management and improvement?
5. **Evaluation:** Is there adequate planning, implementation and use of evaluations? (Merrigan et al., 2013)

1.5 Hypothesis

1. There is positive statistical relationship at a significant level of ($\alpha \leq 0.05$) between “Monitoring and Evaluation system” and “promotion of good governance” in Gaza NGOs .
2. There is a significant statistical impact at significance level ($\alpha \leq 0.05$) of “Monitoring and Evaluation system” on “promotion of good governance” in Gaza NGOs.
3. There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to Personal data (Age, Gender, Educational level and Years of experience) and organizational data (Organization age in years, Number of formal employees, Estimated expenditure average for the last two years and Geographical area of work).

1.6 Study Importance

NGOs in Gaza implement the M&E systems to measure the impact of the fund being received from the donors, organizational governance in the NGOs is being affected by this process; however the M&E effect on the organizational governance in the NGOs in Gaza strip is not measured in any previous study.

In this research good governance is defined as the existence of systems that rule the relationships between the deferent stakeholders, to ensure transparency, Justice and the fight against corruption, and to insure that the organization management works towards the achievements of the organization goals and long term strategy.

Considering monitoring and evaluation as separate but related activities, often discussed together and that both monitoring and evaluation are about two things: learning and accountability, the research used five dimensions of the M&E; these dimensions are resources and capacity building, documentation, data collection and management, and evaluation, to explore the situation of monitoring and evaluation (M&E) systems in the NGOs in Gaza strip and to explain the role of monitoring and evaluation in promoting good governance in the NGOs in the Gaza Strip from the NGOs’ staff perspective.

The study tried to find how the organizational governance can be enhanced by improving the monitoring and evaluation systems being used at the NGOs, it measured the situation of the current systems and explained how could these monitoring and evaluation systems can be more effective in the field of supporting the good governances which is mostly is about accountability and learning which are the core purposes of the monitoring and evaluation system in any organization.

The study would contribute to the development of the NGOs governance's performance, and to the M&E systems performance. Further it would enhance the library resources in the field of NGOs.

1.7 Research Structure

The research includes the following chapters:

First: Introduction

This chapter introduces the problem statement, objective of the study, the objective of the study, variables, Hypothesis and the study importance.

Second: Literature review

This chapter consists of four sections, the overview of good governance, overview of monitoring and evaluation, overview of non-governmental organizations, and the previous studies.

Third: Research Methodology

This chapter presents the methodology of the study including research method, research population, the questionnaire that was used in the study and the way it was designed.

Fourth: Data Analysis and Discussion

This chapter analyzes the empirical data which were collected using the study questionnaire in order to provide a real picture about the Monitoring and Evaluation systems role in the promotion of good governance inside the NGOs in the Gaza Strip.

This chapter includes three main sections, the first is about the personal and organizational characteristics, the second is a discussion and interpretation of the research fields, and the last section is the hypothesis testing.

Fifth: Conclusions, Recommendations and Future Research

This chapter introduces the main conclusions based on the findings and results from the research, also in this chapter recommendations and future research are being suggested.

Chapter 2

Literature Overview

2.1 Overview of Good Governance

The concept of "governance" is not new. It is as old as human civilization. Simply put "governance" means: the process of decision-making and the process by which decisions are implemented (or not implemented). Governance can be used in several contexts such as corporate governance, international governance, national governance and local governance (UNESCAP, 2007).

The notion of good governance itself was originated in the practice of international donor agencies, particularly of the World Bank, not in any academic discourse or context.

The notion of good governance is relatively new. It surfaced in 1989 in the World Bank's report on Sub-Saharan Africa, which characterized the crisis in the region as a "crisis of governance" (World Bank 1989). It then represented an important departure from previous policy, prompted in large part by the experience in Africa. The main thrust behind its introduction in the Bank's corporate policies resides in the continuing lack of effectiveness of aid, the feeble commitment to reform of recipient governments and the persistence of endemic corruption in developing countries. In addressing governance, the Bank calls into question the ability, capacity and willingness of political authorities to govern effectively in the common interest. There is heightened awareness that the quality of a country's governance system is a key determinant of the ability to pursue sustainable economic and social development (Santiso, 2001, p. 5).

However, the shift from the notion of governance to good governance introduces a normative dimension addressing the quality of governance. A good governance system puts further requirements on the process of decision-making and public policy formulation. It extends beyond the capacity of public sector to the rules that create a legitimate, effective and efficient framework for the conduct of public policy. It implies managing public affairs in a transparent, accountable, participatory and equitable manner. It entails effective participation in public policy-making, the prevalence of the rule of law and an independent judiciary, institutional checks and balances through horizontal and vertical separation of powers, and effective oversight agencies (Weiss & Steiner, 2006).

In the 1992 report entitled "Governance and Development", the World Bank set out its definition of good governance. This term is defined as "the manner in which power is exercised in the management of a country's economic and social resources for development" (IFAD, 1999, p. 1).

The report stated that the World Bank's interest in governance derives from its concern for the sustainability of the projects it helps finance. It concluded that

sustainable development can only take place if a predictable and transparent framework of rules and institutions exists for the conduct of private and public business. The essence of good governance was described as predictable, open and enlightened policy, together with a bureaucracy imbued with a professional ethos and an executive arm of government accountable for its actions. All these elements are present in a strong civil society participating in public affairs, where all members of the society act under the rule of law. In analyzing governance, the World Bank drew a clear distinction between the concept's political and economic dimensions. As the World Bank's mandate is the promotion of sustainable development, its call for good governance exclusively concerns the contribution the concept makes generally to social and economic development and specifically to the World Bank's fundamental objective of sustainable poverty reduction in the developing world (IFAD, 1999, p. 1).

The World Bank identified three distinct aspects of governance:

- a. The form of the political regime;
- b. The process by which authority is exercised in the management of a country's economic and social resources for development; and
- c. The capacity of governments to design, formulate and implement policies and discharge functions (IFAD, 1999, p. 2).

The first aspect is deemed to be outside the World Bank's mandate, thus its focus has been on the second and third aspects (IFAD, 1999, p. 2).

2.1.1 Definition of good governance

There is no single and exhaustive definition of "good governance," nor is there a delimitation of its scope, that commands universal acceptance. The term is used with great flexibility; this is an advantage, but also a source of some difficulty at the operational level. Depending on the context and the overriding objective sought, good governance has been said at various times to encompass: full respect of human rights, the rule of law, effective participation, multi-actor partnerships, political pluralism, transparent and accountable processes and institutions, an efficient and effective public sector, legitimacy, access to knowledge, information and education, political empowerment of people, equity, sustainability, and attitudes and values that foster responsibility, solidarity and tolerance (OHCHR, 2013).

However, there is a significant degree of consensus that good governance relates to political and institutional processes and outcomes that are deemed necessary to achieve the goals of development. It has been said that good governance is the process whereby public institutions conduct public affairs, manage public resources and guarantee the realization of human rights in a manner essentially free of abuse and corruption, and with due regard for the rule of law. The true test of "good" governance is the degree to which it delivers on the promise of human rights: civil, cultural, economic, political and social rights (OHCHR, 2013).

The good governance was defined in the Cotonou Agreement¹ like this “In the context of a political and institutional environment that upholds human rights, democratic principles and the rule of law, good governance is the transparent and accountable management of human, natural, economic and financial resources for the purposes of equitable and sustainable development.” (OHCHR, 2000).

In 1993, the World Bank defined governance as the method through which power is exercised in the management of a country’s political, economic and social resources for development. While the World Bank has focused on stabilization and State reforms that overwhelmingly focused on civil service retrenchment and privatization for a long period, the early 1990s saw a change of focus. The Bank came to realize that most of the crises in developing countries are of a governance nature. Hence, the contemporary adjustment package emphasizes governance issues such as transparency, accountability and judicial reform. In this context, the Bank has introduced a new way of looking at governance; good governance (ICPS, 2002).

Good Governance has now become the pet concept for most donor agencies. However, being laden by a subjective prefix makes it fair game for those who use cultural relativism as shield. It is therefore of great import to provide general guidelines as to what would be the acceptable attributes of Good Governance and the UN has identified eight Characteristics which are: participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive, and which follow the rule of law (ICPS, 2002).

Governance is not synonymous with government. This confusion of terms can have unfortunate consequences. A public policy issue where the heart of the matter is a problem of “governance” becomes defined implicitly as a problem of “government”, with the corollary that the onus for “fixing” it necessarily rests with government. Partly it is about how governments and other social organizations interact, how they relate to citizens, and how decisions are taken in a complex world. Thus governance is a process whereby societies or organizations make their important decisions, determine whom they involve in the process and how they render account. Since a process is hard to observe (Graham, et al., 2003, p. 1).

From the previous definitions of good governance, it can be defined as the existence of systems that rule the relationships between the deferent stakeholders, to ensure transparency, Justice and the fight against corruption, and to insure that the organization management works towards the achievements of the organization goals and long term strategy.

¹ The **Cotonou Agreement** is a treaty between the European Union and the African, Caribbean and Pacific Group of States ("ACP countries"). The Cotonou Agreement is aimed at the reduction and eventual eradication of poverty while contributing to sustainable development and to the gradual integration of ACP countries into the world economy.

2.1.2 Dimensions/characteristics of good governance

Good governance has 8 major characteristics. It is participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive and follows the rule of law. It assures that corruption is minimized, the

Figure 2-1
Characteristics of good governance



Resource: (UNESCAP, 2007)

views of minorities are taken into account and that the voices of the most vulnerable in society are heard in decision-making. It is also responsive to the present and future needs of society (UNESCAP, 2007).

Good governance is open to much interpretation but overall six core principles have become widely accepted:

1. Participation: the degree of involvement of all stakeholders;
2. Decency: the degree to which the formation and stewardship of the rules is undertaken without harming or causing grievance to people;
3. Transparency: the degree of clarity and openness with which decisions are made;
4. Accountability: the extent to which political actors are responsible to society for what they say and do;
5. Fairness: the degree to which rules apply equally to everyone in society; and
6. Efficiency: the extent to which limited human and financial resources are applied without waste, delay or corruption or without prejudicing future generations (United Nations Economic Commission for Europe , 2008).

Researchers at the World Bank Institute have distinguished six main dimensions of good governance:

1. Voice and accountability, which includes civil liberties and political stability;
2. Government effectiveness, which includes the quality of policy making and public service delivery;

3. The lack of regulatory burden;
4. The rule of law, which includes protection of property rights; and
5. Independence of the judiciary;
6. And control of corruption (Kaufmann, et al., 2003).

The good governance principles form a universal Standard of good governance, not all parts of the Standard will appear to be directly applicable to all types and size of organization.

There are many types of organizations to which the Standard applies – central government and local service providers, and public sector and independent organizations – have a wide range of governance structures; for example, some governing bodies will be elected and some appointed. Organizations also vary enormously in size and complexity, from, for example, a small school to a large hospital trusts (OPM and CIPFA, 2004).

Governing bodies need to report publicly on the extent to which they live up to the Standard, and explain why and how they have adapted any of the principles and their applications to suit their type and size of organization. In doing so, we ask organizations to demonstrate the spirit and ethos of good governance, which the Standard aims to capture and which cannot be achieved by rules and procedures alone (OPM and CIPFA, 2004).

There are some commonly accepted key principles or elements of good governance that are applicable to both the public and private sectors. The three most common are: accountability – both internal and external; transparency/openness; and recognition of stakeholder/shareholder rights. Often to these are added: efficiency, integrity, stewardship, leadership, an emphasis on performance as well as compliance, and stakeholder participation or inclusiveness.

At different times and in different organizations, different elements will be given emphasis and it is always a matter of balancing them. Indeed, there are inevitable tensions in attempting to practice good governance principles. Examples of tensions include between external and internal accountability, accountability and transparency, and efficiency and inclusiveness (Edwards & Clough, 2005).

Different international organizations defined characteristics of the good governance based on their focus and their field of work; in general accountability, transparency and responsiveness are common characteristics between the different organizations' definitions of good governance characteristics.

2.1.3 Zones of governance

In principle, the concept of governance may be applied to any form of collective action. Governance is about the more strategic aspects of steering: the larger decisions about direction and roles. That is, governance is not only about where to go, but also about who should be involved in deciding, and in what capacity. There

are four areas or zones where the concept is particularly relevant (Graham, et al., 2003).

- Governance in ‘global space’, or global governance, deals with issues outside the purview of individual governments.
- Governance in ‘national space’, i.e. within country: this is sometimes understood as the exclusive preserve of government, of which there may be several levels: national, provincial or state, indigenous, urban or local. However, governance is concerned with how other actors, such as civil society organizations, may play a role in taking decisions on matters of public concern
- Organizational governance (governance in ‘organization space’): this comprises the activities of organizations that are usually accountable to a board of directors. Some will be privately owned and operated, e.g. business corporations. Others may be publicly owned, e.g. hospitals, schools, government corporations, etc.
- Community governance (governance in ‘community space’): this includes activities at a local level where the organizing body may not assume a legal form and where there may not be a formally constituted governing board (Graham, et al., 2003, pp. 2,3).

2.1.4 Actors of Governance

Since governance is the process of decision-making and the process by which decisions are implemented, an analysis of governance focuses on the formal and informal actors involved in decision-making and implementing the decisions made and the formal and informal structures that have been set in place to arrive at and implement the decision (UNESCAP, 2007) .

Government is one of the actors in governance. Other actors involved in governance vary depending on the level of government that is under discussion. In rural areas, for example, other actors may include influential land lords, associations of peasant farmers, cooperatives, NGOs, research institutes, religious leaders, finance institutions political parties, the military etc (UNESCAP, 2007).

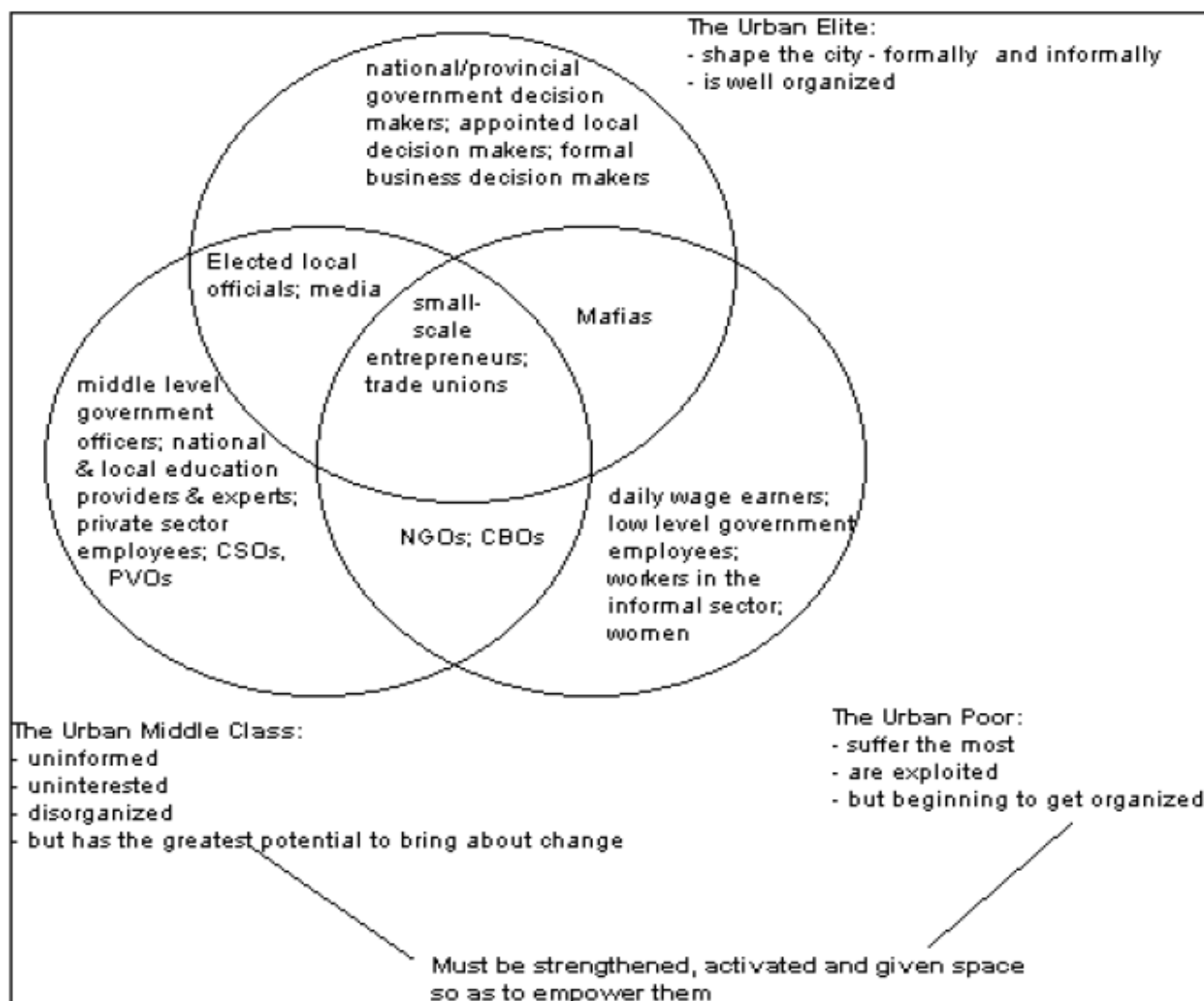
The situation in urban areas is much more complex. Figure 2 provides the interconnections between actors involved in urban governance. At the national level, in addition to the above actors, media, lobbyists, international donors, multi-national corporations, etc. may play a role in decision-making or in influencing the decision-making process (UNESCAP, 2007).

All actors other than government and the military are grouped together as part of the "civil society." In some countries in addition to the civil society, organized crime syndicates also influence decision-making, particularly in urban areas and at the national level (UNESCAP, 2007).

Similarly formal government structures are one means by which decisions are arrived at and implemented. At the national level, informal decision-making structures, such as "kitchen cabinets" or informal advisors may exist. In urban areas,

organized crime syndicates such as the "land Mafia" may influence decision-making. In some rural areas locally powerful families may make or influence decision-making. Such, informal decision-making is often the result of corrupt practices or leads to corrupt practices (UNESCAP, 2007).

Figure 2-2
Urban actors



Source: (UNESCAP, 2007)

2.1.5 Importance of good governance for the Not-for-profit organizations

Not-for-profit organizations (NFPs) play a vital role in society, in many cases directly impacting on the quality of people's lives.

NFPs exist in many different forms and sizes and operate for many different purposes or to achieve various objectives. They deliver vital services and support across many facets of community life, including:

- Health
- Aged care
- Social services
- Education and research

- The environment
- Community support and leadership
- Religion
- Culture, recreation and sports (Australian Institute of Company Directors, 2013)

NFP directors play a critical part in NFPs achieving their outcomes, giving up their time, most often voluntarily, to bring a wide range of skills to the oversight, management, fundraising and day-to-day operations of the NFPs they govern (Australian Institute of Company Directors, 2013).

Corporate governance refers to the systems and processes put in place to control and monitor – or ‘govern’ – an organization. Good governance is embedded in the good behavior and the good judgment of those who are charged with running an organization.

Good governance can offer a number of important benefits to charitable and/or NFPs, including:

- Better organizational strategies and plans.
- Improved operational effectiveness.
- More prudent regulatory compliance, financial and risk management.
- Improved member and stakeholder engagement and communication flow.
- Increased likelihood and degree to which an organization actually delivers on its purpose.

Effective governance structures allow organizations to create value, through innovation, development and exploration, and provide accountability and control systems commensurate with the risks involved (Australian Institute of Company Directors, 2013).

No matter the size, purpose and maturity of the NFP, directors need to consider various issues including whether they have the right structures and current constitutions in place to:

- Exercise their authority appropriately.
- Ensure controls and the right depth of financial knowledge is being applied for the good of the NFP and their own individual protection. For example, how the organization is funded is important because directors may be required to be active fundraisers and/or closely monitor the allocation of money from government grants (Australian Institute of Company Directors, 2013).

2.2 Overview of Monitoring and Evaluation (M&E)

Monitoring and evaluation are separate but related activities, often discussed together. The two activities usually referred together as “M&E, while evaluation is more strategic than monitoring, which has an operational focus, both Monitoring and Evaluation are about two things: learning and accountability (Abhas, et al., 2010, p. 10).

Monitoring and evaluation shouldn’t be confused with each other. Monitoring is the routine, daily assessment of ongoing activities and progress, while evaluation is the periodic assessment of overall achievements. Monitoring looks at what is being done, whereas evaluation examines what has been achieved or what impact has been made (Abhas, et al., 2010, p. 13).

There are countless audiences for the information that comes from the Monitoring and Evaluation of projects, including funders, government, executing agencies, the general public, and—of course—the affected community.

As with assessments, M&E takes place at whatever level is relevant to the organization seeking the information. With one exception, these levels are similar to those at which assessments are conducted, although unlike with assessments there is little movement toward common M&E standards. These levels are (Abhas, et al., 2010):

1. National reconstruction program (multi-sectorial) M&E.
2. Housing and community sector-level M&E.
3. Program or project-level M&E for a specific reconstruction project (not an assessment level).
4. Household-level M&E (generally collected using household surveys).

Table 2-1

Characteristics of M&E at each level and responsible party

Level	Monitoring	Evaluation	Responsible party
National reconstruction (multi-sectorial) M&E	Equivalent to tracking system, Mobilizing Financial Resources and Other Reconstruction Assistance.	Reconstruction program evaluation is conducted once reconstruction is substantially complete.	<ul style="list-style-type: none"> • Government • United Nations (UN) Agencies • Donors as group
Housing and community sector M&E	Tracking system should provide monitoring at the sector level to ensure equitable distribution of	Joint evaluation of all programs in the housing and community reconstruction sector in a locality	<ul style="list-style-type: none"> • Government • United Nations agencies or Clusters • Donors as a group • Academic

Level	Monitoring	Evaluation	Responsible party
	resources among sectors. Process monitoring may be useful at the sector level if a set of programs is using standard processes.	might be considered. Conducted once reconstruction is complete, or midway through if problems arise.	institution
Program or project M&E	Monitoring system should be established for each project or program as part of project design. Monitoring should include the effectiveness of project processes.	The feasibility and need for evaluation of a project or program should be defined during project design.	<ul style="list-style-type: none"> • Program or project sponsor • Affected community or its representatives can organize local M&E using participatory approach • Sponsor should be required to report results to government • Evaluation should be carried out by third party.
Household M&E	Monitoring the needs and perceptions of the affected community in real time can be carried out using feedback mechanisms, two-way communications, surveys, community scorecards, and other tools.	Outcomes at the community level and perceptions of the affected community should be central topics of the project evaluation. Household satisfaction surveys or beneficiary monitoring studies should be conducted as part of the evaluation.	<ul style="list-style-type: none"> • Agencies involved in reconstruction • Government (housing ministry, for example) may conduct household-level monitoring to see effects of its own or agency programs • Affected community or its representatives can organize local M&E using participatory

Level	Monitoring	Evaluation	Responsible party
			approach

Source: (Abhas, et al., 2010, pp. 271,272)

2.2.1 The results framework

Monitoring and evaluation take place in the context of a strategic dialogue among development agencies and their governmental clients about “aid effectiveness.” Many development agencies, including the World Bank, have in the past few years oriented their development interventions to conform and contribute to the “Managing for Development Results” agenda. This approach combines a coherent framework for development effectiveness with practical tools for strategic planning, risk management, progress monitoring, and outcome evaluation. For maximum effect, it requires (Abhas, et al., 2010):

- Objectives that are clearly stated in terms of expected outcomes and beneficiaries;
- Intermediate and higher-order outcome indicators and targets;
- Systematic monitoring and reporting;
- Demand for results by partner countries and development agencies alike;
- An effective and continuous dialogue on results; and
- Strengthening of country capacity to manage for results.

These principles were endorsed in the Rome Declaration on Harmonization in February 2003 and further developed by the Organization for Economic Co-Operation and Development (OECD) in various reference materials.

As a result of these agreements, a number of agencies, including the World Bank and the U.S. Agency for International Development (USAID), now use the “results framework” to organize and report on project processes and outcomes (Abhas, et al., 2010).

As a result of these agreements, a number of agencies, including the World Bank and the U.S. Agency for International Development, now use the “results framework” to organize and report on project processes and outcomes. Results-based management and results frameworks are similar to logical frameworks, but they take a broader look at the context of the project in an organization. While often used for strategic planning, results frameworks are useful for project-level design as well (Abhas, et al., 2010).

A results-based approach aims to improve management effectiveness and accountability by defining realistic expected results, monitoring progress toward the achievement of expected results, integrating lessons learned into management decisions, and reporting on performance. Inputs and the activities that transform them into outputs reflect the process of implementing projects and program rather than desirable end results in themselves. The results framework presents project objectives and indicators in the following format (Abhas, et al., 2010).

Table (2-2) show the Monitoring and Results Framework Matrix , this matrix is accompanied by a second matrix that describes in detail the baseline data for key

indicators, the target values, and the data collection and reporting arrangements (Abhas, et al., 2010).

Table 2-2
Monitoring and Results Framework Matrix

Project development objective	Outcome indicators	Use of outcome information
Overall objective of the project	List of indicators that will be used to monitor outcomes	Assess whether expected results are being achieved
Intermediate results	Results indicator for each component	Use of results monitoring
Component 1		
Results 1-1 to 1-n	Indicators to monitor each result	How monitoring will be for each result
Component 2		
Results 2-1 to 2-n	Indicators to monitor each result	How monitoring will be for each result
Component 3 (Project management may be counted as a component)		
Results 3-1 to 3-n	Indicators to monitor each result	How monitoring will be for each result

Source: (Abhas, et al., 2010, p. 273)

2.2.2 The logical framework matrix.

The logical framework matrix (LFM) is a project “snapshot” that is still used by a number of international agencies. It is an instrument for arranging the 10 questions: (Abhas, et al., 2010)

1. Efficiency	Were the local and external resources optimized?
2. Results	Were the targeted outputs attained?
3. Timing	Were the outputs available at the right time?
4. Quality	Was this a good project in the environment where it was used?
5. Pertinence	Were the outputs made available to the right people?
6. Acceptability	Did the local community use the outputs/services offered?
7. Strategy	Did the outputs offered correspond to the needs of the population?
8. Scope	How much of the real need was covered? Is that percentage satisfactory?
9. Impacts/objectives	Did the project reduce the vulnerabilities of the population?
10. External aspects	How did the environment affect the results of the project?

It arranges the questions in a logical, succinct way, to define project, program, or policy objectives, and to identify expected causal links (the “program logic”), outcomes, and impact. It also helps identify indicators for M&E at each stage, as well as potential risks (Abhas, et al., 2010).

Table 2-3
Logical Framework Matrix

	Activity	Indicators- answer the question	Source of verification	Assumptions and risks
Goal	The broad pro-poor development “impact”/higher-level objective to which the activity will contribute	“Is progress being made towards the goal?”	How the information will be collected, when and by whom, and how it will be reported.	
Development objectives or purpose	The more specific development outcome(s) to be achieved by the activity.	“Have the activity outcomes been achieved?” measured in terms of quality, quantity, and time.	Sources of information and how it will be reported.	Factors outside the activity management’s control that may affect the activity objectives to goal link.
Results or outputs	The products and/or services delivered by the activity that are under the implementation management’s control.	“Have the outputs been delivered?” measured in terms of quality, quantity, and time.	How the information will be collected, when and by whom, and how it will be reported.	Factors outside the project management’s control that may affect the output to activity objective link.
Tasks / activities	The tasks that have to be completed to deliver the planned outputs.	Inputs: Summary of the program/ project budget.	(Sometimes a summary of costs/ budget is given in this box).	Factors outside the activity management’s control that may affect the tasks/ activities to output link.

Source: (Abhas, et al., 2010, p. 273)

2.2.3 Audits versus Monitoring and Evaluation

At times, the word “audit” is used interchangeably with “monitoring.” Audits can serve a monitoring function, especially if they are carried out in a concurrent

manner. However, audits generally measure results in a more structured way against predefined rules and practices. Formally, an audit analyzes (Abhas et al., 2010, p.275):

- The legality and regularity of project expenditures and income, in accordance with laws, regulations, and contracts, such as loan contracts and accounting rules;
- The efficiency of the use of project funds measured against accepted financial practices; and
- The effectiveness of the use of project funds, that is, whether they were used for the intended purposes.

2.2.4 Resources and Capacity Building

In 1991, UNDP and the International Institute for Hydraulic and Environmental Engineering organized the symposium defined 'capacity building' as:

- the creation of an enabling environment with appropriate policy and legal frameworks;
- institutional development, including community participation (of women in particular);
- Human resources development and strengthening of managerial systems.

UNDP recognizes that capacity building is a long-term, continuing process, in which all stakeholders participate (ministries, local authorities, non-governmental organizations and water user groups, professional associations, academics and others).

Good M&E is dependent on good planning. If the monitoring and evaluation of capacity building is to be effective it is important to know what the purpose of capacity building is, who the providers and recipients of capacity building are, and whose perspectives we are interested in. Only then can the various M&E alternatives be considered.

One of the key challenges for anyone involved in the M&E of capacity building is to agree what is meant by the term. This is not easy, as there are many different definitions, some of which are contradictory. At its most basic capacity can be understood as 'the ability of people, organizations and society as a whole to manage their affairs successfully' (OECD 2006, p8).

Organizational capacity can be defined as 'the capability of an organization to achieve effectively what it sets out to do' (Fowler et al 1995, p4).

The capacity of an individual, an organization or a society is not static. It changes over time, and is subject to both internal and external influences. Many of these changes are unplanned. For example an organization can lose capacity if key individuals leave or change positions within that organization. However, capacity development can be seen as a more deliberate process whereby people, organizations

or society as a whole create, strengthen and maintain capacity over time. (Simister & Smith, 2010)

If capacity development is understood as an internal process, capacity building is more often understood as a purposeful, external intervention to strengthen capacity over time. However, despite its ongoing commitment to capacity building, the development community is not clear what is meant by the concept, and different organizations have different interpretations. This can lead to misunderstandings and confusion. For the sake of clarity within this paper it is assumed that capacity building involves some kind of external intervention or support with the intention of facilitating or catalyzing change. The focus of M&E is therefore not only capacity development (changes in capacity at individual, organization or societal level) but also the extent to which this is supported (or hindered) by external interventions . (Simister & Smith, 2010)

A range of different players provide capacity building services. These include donors, international NGOs (INGOs), southern NGOs, specialist capacity building service providers based in the North and the South, academic institutions and individual organizational development (OD) advisers and facilitators. These providers do not always act in isolation. For example, a donor might provide money to an INGO based on its perceived ability to add-value through capacity building or other forms of partnership. The INGO might then advise a supported partner based in the South to seek assistance from a sister NGO, or it might commission an OD consultant to do capacity building on its behalf .

There is also a range of different capacity building recipients. This includes individuals, organizations, and sector, thematic, geographic or issue-based networks and coalitions. Increasingly, institutional donors are also supporting capacity building at government and civil society levels; not only to improve performance directly but also to increase accountability and mutual engagement in policy making under a governance agenda. One of the first challenges for anyone wishing to design effective processes to monitor and evaluate capacity building is therefore to establish whose capacity is the focus of that M&E, and where the external support comes from. (Simister & Smith, 2010)

2.2.5 Documentation

In general terms, documentation is any communicable material (such as text, video, audio, CD, DVD etc., or combinations thereof) used to explain some attributes of an object, system or procedure. It is often used in today's information era to mean engineering or software documentation, which is usually paper books or computer readable files (such as HTML pages) that describe the structure and components, or on the other hand, operation, of a system/product. In adult education we refer to documentation in the sense of keeping a record of activities undertaken by an adult education organization/ project. The documented material becomes a useful resource for its creators as well as for others interested in carrying out similar activities.

Good documentation is crucial to a data collection's long-term vitality; without it, the resource will not be suitable for future use and its provenance will be lost. Proper documentation contributes substantially to a data collection's scholarly value. At a minimum, documentation should provide information about a data collection's contents, provenance and structure, and the terms and conditions that apply to its use. It needs to be sufficiently detailed to allow the data creator to use the resource in the future, when the data creation process has started to fade from memory. It also needs to be comprehensive enough to enable others to explore the resource fully, and detailed enough to allow someone who has not been involved in the data creation process to understand the data collection and the process by which it was created (UNESCO,2010).

Through documentation we create and provide evidence and we convey information. Documentation is meant to provide an interpretive infrastructure to a whole organization.

Documentation is defined as the process or specialty of accumulating and classifying documents and making them available to others. Management is the application of skill and care in the manipulation, use, treatment or control of things or persons, or in the conduct of an enterprise, operation and so on. Beside and beyond information retrieval and knowledge dissemination, documentation management includes knowledge discovery, capturing and creation, as well as knowledge classification and representation (UNESCO, 2010).

Documentation management is bound to accuracy, motivation and responsibility shown by individuals involved in the process of the document creation and further development throughout a whole set of transitional states. Lack of those elements radically affects the way information flows are perceived, monitored and channeled within an organizational structure (UNESCO, 2010).

Documentation costs money so it must be included in your event budget. How much you actually spend depends on the methods that you choose. If you want a professional to document your event it is a good idea to get a number of quotes and be clear about what it is you want documented (UNESCO, 2010).

Today, the world is so much flooded with documented knowledge that it requires some system to be followed for locating the exact information at a time when it is actually required. This work involves organization of information in such a way as to make it available for a specific purpose in a readily usable form and in the shortest possible time. The nature of such work varies in different types of documentation centers and is determined by the types and range of the clientele it is designed to serve. Thus the nature of documentation centers serving a research institute, or an industrial enterprise or a commercial organization is entirely different both in the type of documentary collection as well as the range of services offered (UNESCO, 2010).

Documenting an event is useful for:

- Recording experiences that capture the atmosphere and reflect the experiences of the event.
- Reusing when organizing your next event.
- Presenting to funding bodies of sponsors who have assisted your event (UNESCO, 2010).

M&E should document processes, costs and benefits, and impacts. The project's design and results framework or logical framework that define what specifically should be monitored and evaluated should be documented and shared. Also the M&E documents need to include other data may come from the national-level tracking system and/ or surveys and data-gathering exercises that government and donors may conduct jointly (Abhas, et al., 2010, p. 274).

2.2.6 Data Collection & Management

Good M&E depends on establishing a valid baseline, to make it possible to know whether the project being monitored or evaluated has really had an effect. Baseline data can be collected specifically for the project or come from post-disaster assessments, census bureaus, studies carried out during project preparation, the Humanitarian Information Center, or other donors. Information and communications technology, including photographic and geographic information systems, can be used in monitoring and to collect baseline data (Abhas, et al., 2010).

It is important to provide the rationale for the data collection and analysis methods. This includes the triangulation of methods (quantitative and/ or qualitative) and sources to reduce bias and ensure data reliability and completeness. It should also be informed by the standards that guide good practice of project evaluation. It is also important to carefully plan for the data management of the M&E system. This includes the set of procedures, people, skills, and equipment necessary to systematically store and manage M&E data. If this step is not carefully planned, data can be lost or incorrectly recorded, which compromises not only data quality and reliability, but also subsequent data analysis and use. Poorly managed data wastes time and resources (CRS, 2013).

Major sources of data and information for project monitoring and evaluation include (CRS, 2013):

A. Secondary data.

Useful information can be obtained from other research, such as surveys and other studies previously conducted or planned at a time consistent with the project's M&E needs, in-depth assessments, and project reports. Secondary data sources include government planning departments, university or research centers, international agencies, other projects/programs working in the area, and financial institutions.

B. Sample surveys

A survey based on a random sample taken from the beneficiaries or target audience of the project is usually the best source of data on project outcomes and effects. Although surveys are laborious and costly, they provide more objective data than qualitative methods. Many donors expect baseline and end-line surveys to be done if the project is large and alternative data are unavailable.

C. Project output data.

Most projects collect data on their various activities, such as number of people served and number of items distributed.

D. Qualitative studies.

Qualitative methods that are widely used in project design and assessment are: participatory rapid appraisal, mapping, key informant interviews, focus group discussions, and observation.

E. Checklists.

A systematic review of specific project components can be useful in setting benchmark standards and establishing periodic measures of improvement.

F. External assessments.

Project implementers as well as donors often hire outside experts to review or evaluate project outputs and outcomes. Such assessments may be biased by brief exposure to the project and over-reliance on key informants. Nevertheless, this process is less costly and faster than conducting a representative sample survey and it can provide additional insight, technical expertise, and a degree of objectivity that is more credible to stakeholders.

G. Participatory assessments.

The use of beneficiaries in project review or evaluation can be empowering, building local ownership, capacity, and project sustainability. However, such assessments can be biased by local politics or dominated by the more powerful voices in the community. Also, training and managing local beneficiaries can take time, money, and expertise, and it necessitates buy-in from stakeholders. Nevertheless, participatory assessments may be worthwhile as people are likely to accept, internalize, and act upon findings and recommendations that they identify themselves.

2.2.7 Data Analysis and Use

Once data are collected and prepared, they can be analyzed. Data analysis enable to assess whether and how programs has been achieved both program-level and population-level objectives (Carolina Population Center, 2013).

1. In baseline surveys, analysis can reveal:
 - Participants' characteristics in terms of gender, age, marital status, schooling status, residence and other important attributes; and
 - The frequency of specific behaviors and risk and protective factors.
2. In monitoring and process evaluations, analysis can reveal:
 - Program quality, coverage and exposure
 - Program functions.
3. In outcome and impact evaluations, analysis can reveal:
 - If and how the program achieved its intended results; and
 - What portion of the changes in outcome indicators your program can take credit for.
4. Analysis of data will also enable you to make the following comparisons:
 - Actual results versus program targets,
 - Actual progress to projected time frame
 - Results across program sites and program outcomes versus control or Comparison group outcomes.

2.2.8 Evaluation

Evaluation is a systematic determination of a subject's merit, worth and significance, using criteria governed by a set of standards. It can assist an organization, program, project or any other intervention or initiative to assess any aim, realizable concept/proposal, or any alternative, to help in decision-making; or to ascertain the degree of achievement or value in regard to the aim and objectives and results of any such action that has been completed. Evaluation is the periodic assessment of overall achievements. Monitoring looks at what is being done, whereas evaluation examines what has been achieved or what impact has been made (Abhas, et al., 2010).

Evaluation is an important aspect of any event in any organization or project because it allows reflecting on what has taken place and thinking about future planning. It is important to provide all those who participated with an opportunity to comment on the event once it is over. This will be a chance to review the event, its highlights and its shortcomings and should be an aid to future planning (UNESCO, 2010).

Evaluation can provide a chance to make a critical assessment of the event, to state lessons learnt, to identify the outcomes, to review the aims and objectives, to identify problems and to debrief the workers, participants and the community (UNESCO, 2010).

Ideally as many people as are involved in the event should be involved in the evaluation. This will guarantee a more realistic account of the event. It should involve monitoring all the processes of the event from the beginning to the end. The task of monitoring particular aspects of the event can be delegated to committee members. For example, the person, responsible for publicity, may collect all press clippings. Coordinating the evaluation may fall into the hands of the event coordinator or to someone from outside (UNESCO, 2010).

Outcome evaluation is an evaluation strategy that occurs upon conclusion of a project. There are advantages in applying either or both of these strategies. The method you choose will affect the type of information you will have at the end. Outcome evaluation is perhaps the most common method and usually takes the form of a general meeting and/or report.

External Evaluation Another way of evaluating is to get someone not involved in your event to do it. It is crucial that the person is very familiar with the aims and objectives of your event. Provide them with a clear brief so that they can analyze your event in an appropriate way.

2.3 Overview of Non-Governmental Organizations (NGOs)

International charters ensured for individuals their right to form and join Societies, and obligated the different countries to put the legislative protection of this right in its internal laws. Article 20 of the Universal Declaration of Human Rights, adopted by the United Nations General Assembly in 1948, states that "Everyone has the right to freedom of peaceful assembly and association, and one may be compelled to belong to an association" (ICHR, 2002).

A non-governmental organization (NGO, also often referred to as "civil society organization" or CSO) is a not-for-profit group, principally independent from government, which is organized on a local, national or international level to address issues in support of the public good. Task-oriented and made up of people with a common interest, NGOs perform a variety of services and humanitarian functions, bring public concerns to governments, monitor policy and program implementation, and encourage participation of civil society stakeholders at the community level. Some are organized around specific issues, such as human rights (UN, n.d.).

When NGOs began attracting attention during the late 1980s, they appealed to different sections of the development community for different reasons. For some Western donors, who had become frustrated with the often bureaucratic and ineffective government-to-government, project-based aid then in vogue, NGOs provided an alternative and more flexible funding channel, which potentially offered a higher chance of local-level implementation and grassroots participation (Lewis & Kanji, 2009).

NGOs are becoming more businesslike, with legal identities and an emphasis on structure, policy and procedure and measurable results. NGOs, especially local

civil society groups, can thrive and grow most effectively in countries where two factors are present: there are effective and fair NGO framework laws that give the organizations legal identities, and the government provides clear policies and protections for the NGOs' work, employees, and volunteers (Camargo, 2009).

In terms of their structure, NGOs may be large or small, formal or informal, bureaucratic or flexible. In terms of funding, many are externally funded, while others depend on locally mobilized resources. Some may be well resourced and affluent, while others may be leading a 'hand to mouth' existence, struggling to survive from one year to the next. There are NGOs with highly professionalized staff, while others rely heavily on volunteers and supporters. In terms of values, NGOs are driven by a range of motivations (Lewis & Kanji, 2009).

An organization may be correctly labeled an NGO if it has the following four characteristics:

1. *Voluntary*: NGOs are formed voluntarily by citizens with an element of voluntary participation in the organization, whether in the form of small numbers of board members or large numbers of members or time given by volunteers.
2. *Independent*: NGOs are independent within the laws of society, and controlled by those who have formed them or by elected or appointed boards. The legal status of NGOs is based on freedom of association—one of the most basic human rights. The International Covenant on Civil and Political Rights developed by the United Nations in 1966 and since ratified by 135 countries, grant the right to assemble.
3. *Not-for-profit*: NGOs are not for private personal profit or gain. NGOs may, in many countries, engage in revenue-generating activities, but must use the revenue solely in pursuit of the organization's mission. Like other enterprises, NGOs have employees who are paid for what they do. Boards are not usually paid for the work they perform, but may be reimbursed for expenses they incur in the course of performing their board duties.
4. *Not self-serving in aims and related values*: The aims of NGOs are to improve the circumstances and prospects of people and to act on concerns and issues detrimental to the well-being, circumstances, or prospects of people or society as a whole (Peace Corps, 2003) .

2.3.1 NGOs' Areas of work

NGOs are organizations concerned with the promotion of social, political or economic change – an agenda that is usually associated with the concept of 'development'. This gives emphasis to the idea that an NGO is an agency that is primarily engaged in work relating to the areas of development or humanitarian work at local, national and international level (Lewis & Kanji, 2009).

Many NGOs have moved beyond being simple deliverers of relief supplies or implementers of local projects to involvement in protecting human rights and trying to

shape the governance and policy inside countries. This arose out of a realization that unless there is a stable government that represents its entire people, most of the progress of development work will often be wiped out through oppression, war, corruption, or other excess of state power. As the vital importance of both community involvement and the empowerment of local civil society it is becoming more and more entrenched in all areas of development and relief work, foreign governments, organizations, and individuals are looking to give funding directly to local organizations and associations. The trend of bypassing governments by giving money to international NGOs is progressing in many cases to bypassing international NGOs in order to give money directly to local civil society organizations. The results of these trends are that local civil society NGOs and organizations have started to blossom around the world (Camargo, 2009).

NGOs were also seen as a cost-effective and efficient alternative to public sector service delivery. Structural adjustment was a condition of many of the loans provided by the World Bank and the IMF from the late 1970s onwards which obliged governments to reduce the role of the state in the running of the economy and the social sectors, to open up the economy to foreign investment and to reduce barriers to trade. By the early 1990s, soon after the Cold War had ended, the international donor community was advocating a new policy agenda of 'good governance' which saw development outcomes as emerging from a balanced relationship between government, market and third sector, alongside continuing economic liberalization. Within this paradigm, NGOs came to be seen as part of an emerging 'Civil Society' (Lewis & Kanji, 2009).

2.3.2 NGOs in Palestine.

The Palestinian NGOs played a key role in strengthening the steadfastness of the Palestinian citizen in the face of successive policies of the occupiers before the advent of the Palestinian National Authority through the services of relief and human rights. In contrast, these organizations have suffered from restrictions and obstacles created by the occupation to reduce its presence and activity-resistant but it is managed and much effort to do its mission in promoting resilience and expose violations of the rights of the Palestinian daily occupied people practices (Al Moaqat, 2013).

Associations and civil societies is considered as one of the most important legal bodies that organizes the work of a group of natural or legal persons; the Palestinian civil charities and bodies Law No. 1 of 2000 identifies it as follows: "Association or Organization: is an independent legal personality established under an agreement between the number of at least seven people to achieve the public interest are legitimate targets without targeting reap financial gain in order to split it between members or for personal benefit ". From this definition the Palestinian legislator puts basis and criterion under which describe conduct of members in the civil society and under which members of the formation of targeting civil society are not allowed to profit or personal benefit whatsoever will (Al Moaqat ,2013).

In the Gaza strip, Local NGOs are spread in the five governorates, they differ in their goals and scope of work .The total number of registered NGOs in the Gaza governorates until 31/12/2012 is (786) NGO, the following table shows the number of NGOs and the number of NGOs' workers in each city:

Table 2-4
NGOs and NGOs' workers numbers in Gaza strip

	Governorate	Number of Registered NGOS	Number of staff
1	North Gaza	116	1026
2	Gaza	408	4746
3	Middle Area	93	805
4	Khanyounis	95	1227
5	Rafah	74	794

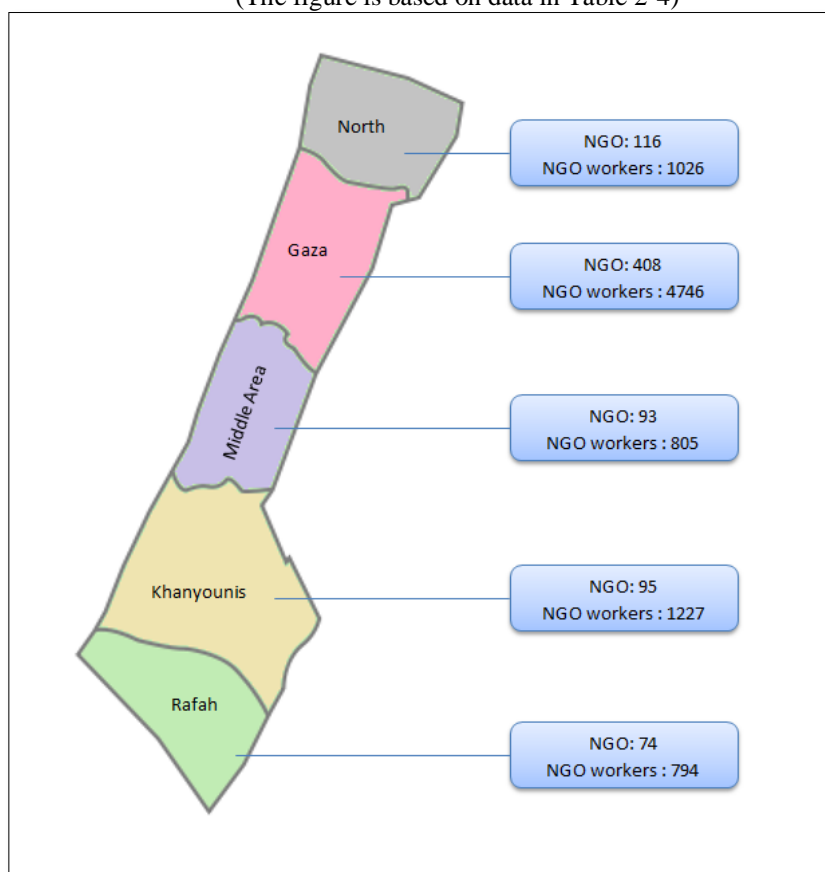
Source: (Ministry of Interior, 2014)

*Note that the number of employees in this table includes the total number of all employees (fixed, voluntary and program team)

Some NGOs are registered in one governorate, but has branches in the different other governorates, and works in more than one governorate. (Ministry of Interior, 2014)

Figure 2-3

the geographical distribution of NGOs numbers and the numbers of workers in the NGOs in Gaza strip.
(The figure is based on data in Table 2-4)



2.3.3 Criticism of NGOs.

While there have been many advocates for NGOs who emphasize their strengths, NGOs have also been subjected to fierce criticism in some quarters. There has been a shift away from a focus on state institutions and towards more privatized forms of development intervention which rely on NGOs (Lewis & Kanji, 2009).

Another area of criticism of NGOs is that they impose their own agendas and become self-interested actors at the expense of the people they are in theory supporting. For example, NGOs may sap the potential of more radical grassroots action from social movements or organized political opposition by drawing such activity into the safe professionalized and often depoliticized world of development practice (Lewis & Kanji, 2009).

In the field of humanitarian action and response, there have also been strong criticisms of NGOs which have not lived up to expectations in providing assistance in emergency situations, with critics pointing to institutional self-interest by individual NGOs, a lack of coordination leading to duplication of effort, limited understanding of local circumstances among international NGOs and a somewhat naive approach to the underlying causes of conflict and instability (Lewis & Kanji, 2009).

Another reason why these debates have continued between NGO supporters and critics are that there are surprisingly few data available relating to the performance and effectiveness of NGOs in either development or emergency work. Instead, what we find in the literature is a set of writings which tend to take either a 'pro-' or an 'anti-' NGO case, based on limited generalized evidence or a specific narrow case (Lewis & Kanji, 2009).

2.4 Previous Studies

This section shows a number of previous studies that handled the two main variables of the study, or joined one of the two variables to other variables.

2.4.1 Local and Regional (Arabic) Studies

A. (Bal'awi, 2013)

Evaluation of Monitoring System Implemented At the Ministry of Health –Gaza

The study aimed to assess the monitoring system at the ministry of health in order to improve its contribution to promoting the ministry of health performance, the research used an analytical method that targeted all managers from different managerial levels and different fields who were working at the ministry of health premises during the study period, the study found that pitfalls of monitoring systems are cross board and no statistically significant differences were noticed in relation to the studied characteristic variables except in age where older than 50 years old perceived the system more positively than their counterparts from other age groups.

The study also found that the ministry of health needs to invest farther in the capacity building at monitoring field in order to create a culture conducive the effective monitoring.

B. (Badawi, 2011)

The Impact of the Structure of the Internal Control System In Accordance With the COSO Framework to Achieve the Control Objectives (a Case of NGOs in Gaza Strip)

This study aimed to identifying "The Impact of the Structure of the Internal Control System In Accordance With the COSO Framework to Achieve the Control Objectives in NGOs in Gaza Strip" and to what extent has developed, as well as the analysis of the COSO framework of the internal control. The study sample consisted of 99 NGOs, working in various areas, in the Gaza Strip using the descriptive approach. The study showed that the NGOs working in the Gaza Strip pay a great attention to the internal control systems. Moreover, it showed that these NGOs consider –in different positive degrees- the importance of the elements of the internal control system in achieving the goals of control which are represented in achieving effectiveness and efficiency of operational activities, and the credibility of financial reporting, and strengthen compliance with regulations, rules and laws. In general, there is a significant effect of the grouped components of control to achieve control objectives. The study introduced the need for the Palestinian NGOs to adopt the internal control system in accordance with the concept of COSO. Moreover, the study recommended that Palestinian NGOs should pay attention to the implementation of COSO five elements efficiently and follow-up the future developments on the control systems. Moreover, these recommendations suggest paying a greater attention to these

systems through continuous assessment which increase their efficiency and effectiveness.

C. (Diuop, 2010)

Governance and its applicability in the Syrian organizations

The study aimed to spotlight the reality and concept of governance in Syria, to show the effort of the country and the professional organizations in identifying and applying the concept. The study used descriptive analytical approach using the resources available in books, previous studies conferences and electronic sources of information. The researcher concluded that the good application of governance principles is a way to the development of individuals as well as institutions, but the success of governance principles applications requires adopting the culture of governance, and it is the matter that could not be achieved unless all the organizations' stockholders believe in the importance of these principles and its positive effect on the organizational activities, the financial market and on their own benefit.

D. (Nasman, 2009)

The roles of internal audit departments in activating the principles of governance in the operating banks in Palestine

The study aimed to analyze the functions and roles of internal audit departments in activating the principles of governance in the operating banks in Palestine. The researcher used the descriptive analytical approach in conducting the study. The study concluded that the ethical convention of internal audit has an effect on banking governance. The development of standards of internal audit contributes basically to the improvement of the governance in banks in order to accomplish many objectives and to ensure the execution of governance, the study recommended following up the development of internal auditing standards as being greatly concerned with banks governance, and holding training courses for internal auditors on these standards, also the researchers sees that at the same time the Palestinian Monetary Authority need to monitor the adherence of banks operating in Palestine to the principles and rules of governance in addition the study recommended to publicize the concept of governance to investors, internal and external auditors and other related groups by holding training courses, issuing of publications and instructions by the Palestinian Monetary Authority which show the importance of governance, and the importance of adhering to the rules and principles of governance in banks operating in Palestine.

E. (Ghalayini, 2007)

The Good Governance Role in the Management and Development of the NGOs in the Gaza Strip from the General Director Perspective

This research aimed to study the governance body of NGOs of Gaza in terms of its, structure and relationships to the management and development of Gaza's

NGOs from General Director Perspective. The researcher used the descriptive approach to Study the effect of board and organization characteristics, and the general director characteristics on the NGOs governance.

The research recommended that the local NGOs in Gaza need to concentrate their efforts of improvement on the areas of limiting the membership of the board to two consecutive terms, establishing a procedure to deal with board members who consistently fail to attend the board meetings without good and convincing reasons, establishing a solid system of measuring and improving the board members, developing code of conducts for both the NGO and for the board of directors, establishing and implementing yearly development plans for the board members and the area of fundraising efforts.

2.4.2 International Studies

A. (Toscano, 2013)

Exploring the history and challenges of Monitoring and Evaluation in international nongovernmental organizations: complemented by intern experience at Save the Children USA

This study aimed to examine the Monitoring and Evaluation (M&E) system of a large international non-profit organization, Save the Children. An internship was used to support the central M&E unit and work on projects related to its needs. Projects included cataloguing evaluation reports from two years before the study and evaluation plans for the upcoming year, interviewing key informants about technical resource utilization and validating evidence about known gaps in Save the Children's M&E system. The analysis showed that Save the Children's evaluation policies and procedures were thoroughly documented and grounded in international standards. However, research confirmed what M&E personnel believed to be the case: that there is a limited skill level for country level personnel to adequately follow the procedures. Furthermore, there was not uniform storage of evaluation reports. Evaluation plan summaries were catalogued as expected but those products were of limited use. At the time technical resources and tools were not organized well and were not generally accessible by country office level personnel who need them the most. Recommendations include adding administrative personnel and expanding the functionality of the central M&E unit to develop metrics to rate the M&E system that would increase executive oversight of the M&E system. This could incorporate an audit of the M&E system using a peer review assessment method developed by the Organization for Economic Co-operation and Development.

B. (Naidoo, 2011)

The role of Monitoring and Evaluation in promoting good governance in South Africa: A case study of the Department of Social Development

A doctoral study aimed to examine the role played by Monitoring and Evaluation (M&E) in promoting good governance in South Africa. It examined how

M&E, in promoting democratic and good governance deliverables, such as transparency, accountability and learning, influences public administration practice. The thesis reviewed the evolution of M&E at the continental and country level, and also examined how the discipline has evolved over time, and its particular application in South Africa. A comprehensive overview of the oversight infrastructure was conducted, and tested against the performance of the Department of Social Development (DSD), the case study. It was found that mandatory M&E was strong, and the DSD generally performed well against this benchmark. However, it was not always clear that compliance on its own leads to good governance. In examining persuasive M&E, the decision-making environment within the DSD was assessed, and the role of the DSD M&E function examined in terms of, amongst others, improving learning. Civic M&E revealed that the DSD has considered and acted upon the results of the non-government sector in revising its policies. However, there was no effective civic M&E at community level, largely due to uncoordinated or weak NGOs, many of whom were now contracted to the DSD. The research suggests that whilst information has been generated through different forms of M&E, without effective follow-through by decision-makers, it generated transparency, and not necessarily accountability. Furthermore, administrative compliance cannot on its own tantamount to good governance. The thesis argues for methodological pluralism, stronger civic M&E, and confirms the assertion that M&E promotes good governance.

C. (Okwee, 2011)

Corporate governance and financial performance of SACCOS in Lango sub region

The study aimed at looking at Corporate Governance, and financial performance of SACCOS in Lango sub region in Lango sub region, Northern Uganda. Some of these SACCOS have come under spotlight for cases of mismanagement and a number of them have closed. The research set out to: establish the level of compliance with corporate governance guidelines, determine the relationship between corporate governance and risks, examine the relationship between risks and financial performance, as well as examine the relationship between corporate governance and financial performance of SACCOS in the Lango sub region. To undertake this study, a sample of 63 was drawn from a population of 75 SACCOS in Lango sub region and a questionnaire distributed to each of the SACCOS, collected and analyzed. Findings revealed majority of the SACCOS had operated for a period up to four years only and none of them operated in more than 5 branches. A significant number of SACCOS were found to comply less with corporate governance guidelines, risk was found to be weakly and negatively correlated with corporate governance and financial performance where as corporate governance and financial performance were found to be strongly positively correlated. The study concluded that less compliance with corporate governance as well as high risk levels may explain the relatively poor financial performance of these SACCOS. SACCOS were therefore advised to create awareness amongst the members regarding their rights as well as encourage SACCOS

to implement and adhere to corporate governance principles, process and procedures among others. Further research should be done in corporate governance guideline implementation and Lending models among SACCOs.

D. (Mushi, 2011)

Civil Society in the Era of Good Governance Dispensation: Non-Governmental Organizations (NGOs) and the Politics of Engaging Government in Tanzania.

The thesis set out to investigate the politics of Non-Governmental Organization (NGOs) engaging the Government in Tanzania. The aim of the study is to get an understanding of the context, ways and means in which NGOs in Tanzania engage (with) the government to influence its policies and decisions. The thesis also analyses the implications and role of NGOs in bringing about social change in Tanzania. The thesis shows the relationship of subordination that is constituted through the operation of NGOs within the social, economic and political institutions of Tanzanian civil society. It offers an insight into the neo-liberal views that informs the distribution of aid to developing nations, and the affect this has had on state-civil society relationships within the Tanzanian nation state.

Theoretically, the thesis uses Gramsci's notion of hegemony which applies both at national level and international level. The counter hegemony which Gramsci expounds in terms of war of manoeuvre and war of position has been highlighted in relations to works of NGOs and civil society development.

The thesis examines the engagement of Tanzanian NGOs to influence the process of NGO Policy and Act making; and monitoring the poverty strategies through the Campaign Against Poverty-Tanzania (GCAP-T).

The thesis posits the future of NGOs on how they could side and work with people to create a society based on people needs, vision and aspiration.

E. (Gudbjerg, 2008)

Good Governance Implementation

The thesis provided an analysis of international donor's good governance implementation by means of governance programmers. Political development in the form of good governance has become a crucial issue in the development aid agenda of the international donor community. The concept good governance embraces democracy and respect for human rights and is perceived as essential in the promotion of development. It has, however, been criticized for being a demonstration of western domination of the developing countries and the actual implementation of good governance has proven to involve different challenges for donors. The thesis analyzed these issues on the basis of a case study consisting of three donor's governance programs in Nicaragua. The three donors consist of Danida as bilateral donor and the two Danish NGOs, Mellempfolkeligt Samvirke and Ibis. Through an analysis of the governance programs based on the human development approach to political development, the thesis thus examined the challenges international donors may face

when implementing good governance programs. Furthermore, the thesis was seeking to investigate how these programs can be a sign of western domination.

F. (Salamon & Geller, 2005)

Nonprofit Governance and Accountability

In this study, researchers conducted a survey, or Sounding, of its nationwide sample of nonprofit organizations in five key fields (children and family services, elderly housing and services, community and economic development, theaters, and museums) to examine the governance and accountability practices of the nation's nonprofit organizations.

The study suggested that the presumed problems with the management and accountability of nonprofit organizations have been significantly exaggerated. At least among the organizations affiliated with the major nonprofit umbrella groups in such fields as children and family services, elderly housing and services, culture and the arts, and community and economic development, there is solid evidence of effectively functioning boards, reasonable management and accountability practices, widespread adherence to best-practice accreditation systems, and reasonable conflict of interest and related ethical standards. What is more, though it is harder to be sure from the evidence at hand, many of these measures appear to be in place at significant proportions of the unaffiliated organizations in these fields as well.

G. (Brown & Caylor, 2004)

Corporate Governance and Firm Performance

The researchers created a broad measure of corporate governance based on a dataset provided by Institutional Shareholder Services; the Governance Score he created is a composite measure of 51 factors encompassing eight corporate governance categories: audit, board of directors, charter/bylaws, director education, executive and director compensation, ownership, progressive practices, and state of incorporation. The researchers proved that good governance, as measured using executive and director compensation, is most highly associated with good performance. In contrast, they proved that good governance as measured using charter/bylaws is most highly associated with bad performance.

The researchers related Governance Score to operating performance, valuation, and shareholder payout for 2,327 firms, and they found that better-governed firms are relatively more profitable, more valuable, and pay out more cash to their shareholders. The study examined which of the eight categories underlying Governance Score are most highly associated with firm performance.

2.4.3 Comments on the previous studies

Only one national study discuss the monitoring effect on the corporate governance, the study discussed the relation between the internal audit and the corporate governance in the banks that operate in Palestine, the researcher aimed to

analyze the functions and roles of internal audit departments in activating the principles of governance in the operating banks in Palestine, he stated that the development of standards of internal audit contributes basically to the improvement of the governance in banks.

Another research conducted by a Syrian researcher who aimed to spotlight the reality and concept of governance in Syria, the researcher discussed the applicability of governance in the context of Syria.

Another four international researches discussed the topic from different perspectives and at different contexts the most interesting one was the study conducted by Naidoo which discussed the role of Monitoring and Evaluation in promoting good governance in South Africa, the researcher in this study selected the Department of Social Development in her country as a case study.

In general all the found previous studies stated that the organizational governance can be affected by Monitoring and Evaluation (M&E) regardless the purpose of the monitoring wither it was for financial purpose only or for the evaluation of performance, also it's found that the corporate governance is important for the organizational sustainability.

Also the studies show the importance of M&E in strengthening the organizational governance, this make the demand for finding out how it can work for the Gaza NGOs which usually seek for the sustainability and for proving transparency and accountability, this requires to know what is the role of M&E in the NGOs in promoting the organizational governance, in order to know how to improve the M&E mechanisms in a way that can enhance the organizational governance within the NGOs.

The researcher did not find previous studies that target the NGOs in Gaza, specially topics that joins the M&E and governance in the NGOs, the importance of those two topics and their importance for the enhancement for the NGOs work and sustainability created the need for studying the importance of the M&E to support the organizational governance in the Gaza strip NGOs.

Chapter 3

Methodology

This chapter presents the methodology of the study including research method, research population, the questionnaire that was used in the study and the way it was designed.

3.1 Research method

The researcher used the descriptive methodology to discover the correlation between the M&E and organizational governance in the NGOs in Gaza.

The study implemented a questioner (see Annex I-A & Annex I-B) that covered a random sample of top management employees who work for large active NGOs in the Gaza strip.

3.2 Research population

According to the Ministry of interior the total number of all the registered local NGOs regardless the size was 786 on 31 December 2012. These NGOs are spread across the Gaza strip and work in different sectors.

The population of the study is the top management employees who work for local large Non-Governmental Organizations in Gaza strip, including the finance staff, heads of programs, monitoring and evaluation staff and project coordinators, whose NGO is falling under these two conditions to be considered as large and active NGOs,

3. The number of employees is more than 10 (including the program team).
4. With an annual expenditure of more than 100,000 NIS.

According to primary data from the ministry of interior there are 102 NGO apply to the previous two conditions, the study targets three employees from the top management of these NGOs, so the study population size was 306. To calculate the sample size the researcher used the sample calculator and found that the target size is 171 employees of the study population.

The researcher distributed 200 questioners at the list of NGOs who fall under the two conditions, this list was obtained from the ministry of interior (see Annex II), and the collected questioners were 190.

3.3 The Questionnaire Design

A structured questioner was designed and used for the study (see Annex I) the questioner was distributed in Arabic language because most of the targeted population members are unfamiliar enough with English language.

Unnecessary personal data, complex and duplicated questions were avoided in the questioner design. The questionnaire was provided with a covering letter explaining the purpose of the study, the way of responding, the aim of the research and clarification of the response security in order to encourage high response.

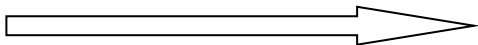
The study questioner consists of these three main sections:

1. The first section is primary data, it includes two subsections one of them is about the respondent personal data and the other section is about the organization data.
2. The second section is about the Monitoring and Evaluation System; it is the main section of the questioner and includes five subsections.
3. The third section is about the role of Monitoring and Evaluation in the promotion of good governance in the organization.

3.4 Data Measurement

In order to be able to select the appropriate method of analysis, the level of measurement must be understood. For each type of measurement, there is/are an appropriate method/s that can be applied and not others. In this research, scale 1-10 is used.

Figure 3-1
Measurement scale

Item	<i>Strongly Disagree</i>									<i>Strongly agree</i>
Scale	1	2	3	4	5	6	7	8	9	10

3.5 Test of Normality

The One-Sample Kolmogorov-Smirnov test procedure compares the observed cumulative distribution function for a variable with a specified theoretical distribution, which may be normal, uniform, Poisson, or exponential. The Kolmogorov-Smirnov Z is computed from the largest difference (in absolute value) between the observed and theoretical cumulative distribution functions. This goodness-of-fit test tests whether the observations could reasonably have come from the specified distribution. Many parametric tests require normally distributed variables. The one-sample Kolmogorov-Smirnov test can be used to test that a variable of interest is normally distributed (Henry, C. and Thode, Jr., 2002).

Table 3-1 shows the results for Kolmogorov-Smirnov test of normality, it shows that the p-value for each variable is greater than 0.05, level of significance, and then the distributions for these variables are normally distributed. Consequently, parametric tests should be used to perform the statistical data analysis.

Table 3-1
Kolmogorov-Smirnov test

Field	Kolmogorov-Smirnov	
	Statistic	P-value
Resources & Capacity Building	1.348	0.053
Documentation	0.814	0.522
Data Collection & Management	1.093	0.183
Data Analysis and use	1.100	0.178
Evaluation	0.879	0.423
Monitoring and Evaluation System	1.006	0.263
Promotion of good governance	1.184	0.121
All paragraphs of the questionnaire	1.038	0.231

3.6 Content Validity of the Questionnaire

Content validity examines the extent to which the method of measurement includes all the major elements relevant to the subject being measured. The questionnaire was evaluated by 5 experts from the Islamic University-Gaza and 3 experts from Al Azhar University-Gaza (see Annex II). The experts provided helpful comments on the questionnaire. Consequently, some questions were modified or removed while some others were added.

3.7 Statistical Validity of the Questionnaire

Validity refers to the degree to which an instrument measures what it is supposed to be measuring. Validity has a number of different aspects and assessment approaches. To insure the validity of the questionnaire, two statistical tests should be applied, internal validity and structural validity.

3.7.1 Internal Validity.

Internal validity of the questionnaire is measured by a pilot sample, which consisted of 40 questionnaires through measuring the correlation coefficients between each paragraph in one field and the whole field.

Table 3-2 clarifies the correlation coefficient for each paragraph of the “Resources & Capacity Building” and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table 3-2

Correlation coefficient of each paragraph of “Resources & Capacity Building” and the total of this field

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
1.	The M&E budget within the overall program budget	.859	0.000*
2.	There is/are dedicated staff for M&E	.839	0.000*
3.	The number of M&E team staff is sufficient in relation to the program size.	.750	0.000*
4.	Members of the M&E team have received initial orientation on the project M&E system	.932	0.000*
5.	Members of the M&E team have been trained at least once in the last two years	.897	0.000*
6.	Members of the M&E team have received a mentoring/supervision from their supervisor in the last 6 months	.940	0.000*

* Correlation is significant at the 0.05 level

Table 3-3 clarifies the correlation coefficient for each paragraph of the “Documentation” and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table 3-3

Correlation coefficient of each paragraph of “Documentation” and the total of this field

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
1.	There is an M&E plan (or PMP) which is up to date	.930	0.000*
2.	Supervision procedures are documented in writing	.969	0.000*
3.	Targets have been set for key performance indicators	.951	0.000*
4.	An up-to-date implementation timeline for M&E activities is available	.923	0.000*
5.	M&E work plan includes regular internal DQA activities	.885	0.000*
6.	The up-to-date M&E work plan indicates persons responsible for each activity,	.836	0.000*

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
	including any M&E-related roles for the program/technical staff and implementing partners		
7.	M&E plan/PMP has a dataflow chart that clearly demonstrates how data reaches program managers and donors/government	.858	0.000*
8.	Documented confidentiality protocol is available (If personal records maintained)	.915	0.000*

* Correlation is significant at the 0.05 level

Table 3-4 clarifies the correlation coefficient for each paragraph of the “Data Collection & Management” and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table 3-4
Correlation coefficient of each paragraph of “Data Collection & Management ”and the total of this field

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
1.	Training registers/documentation are available and meet donor standards	.893	0.000*
2.	Data collection tools include all required program/project indicators	.955	0.000*
3.	Data management guidelines exist (e.g. filing systems for paper forms or back up procedures for electronic data)	.901	0.000*
4.	Historical data is properly stored, up to date and readily available	.823	0.000*
5.	The project has one or more electronic M&E databases which are up to date	.832	0.000*
6.	Data from services is disaggregated by gender and age and training by gender	.639	0.000*
7.	Field level data entry (filling in forms) occurs immediately or shortly after service provision to limit recall bias	.846	0.000*
8.	The number of data collection tools is sufficient for program needs and not excessive	.851	0.000*

* Correlation is significant at the 0.05 level

Table 3-5 clarifies the correlation coefficient for each paragraph of the “Data Analysis and use” and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table 3-5
Correlation coefficient of each paragraph of “Data Analysis and use” and the total of this field

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
1.	The majority of data collected is reported	.341	0.016*
2.	Reasons for under- or over-performance (e.g. not achieving important targets) are documented	.818	0.000*
3.	Written procedures are in place to ensure regular (at least quarterly) review of M&E data by program/project managers and/or COP, M&E staff, other technical staff and partners	.718	0.000*
4.	There is evidence that data analysis has led to improvements in program design or implementation	.881	0.000*
5.	Donors and/or government have received an analysis report or attended a meeting with results presented - over and above minimum reporting requirements - within the last 12 months	.692	0.000*
6.	Program/technical staff are familiar with key indicators and results pertaining to their program/technical area	.771	0.000*
7.	A senior staff member (e.g. Program Manager) is responsible for reviewing aggregated data prior to release of reports from M&E unit	.722	0.000*
8.	Monitoring data is accessible to relevant technical staff and manager(s)	.776	0.000*

* Correlation is significant at the 0.05 level

Table 3-6 clarifies the correlation coefficient for each paragraph of the “Evaluation” and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table 3-6

Correlation coefficient of each paragraph of “Evaluation” and the total of this field

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
1.	Evaluation activities are explicitly outlined in the M&E plan	.835	0.000*
2.	An outcome or impact evaluation is planned for the program (especially unique and large-scale programs)	.908	0.000*
3.	Reports of any past evaluations are available	.868	0.000*
4.	Findings from past evaluations have resulted in program improvements	.906	0.000*
5.	Relevant personal data are maintained according to national or international confidentiality guidelines	.726	0.000*
6.	Evaluation results have been disseminated to all stakeholders	.923	0.000*
7.	There is a mechanism in place for obtaining periodic feedback on service acceptability from beneficiaries/ target group members	.883	0.000*

* Correlation is significant at the 0.05 level

Table 3-7 clarifies the correlation coefficient for each paragraph of the “Promotion of good governance” and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table 3-7

Correlation coefficient of each paragraph of “Promotion of good governance” and the total of this field

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
1.	The organization owns a Monitoring and Evaluation system that helps in the promotion of good governance.	.925	0.000*
2.	The Monitoring and Evaluation system of the organization adds a value to the organizational work.	.864	0.000*
3.	The Monitoring and Evaluation system of the organization can determine to the degree of the suitability of the being implemented	.772	0.000*

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
	programs to the actual community needs.		
4.	The Monitoring and Evaluation system of the organization can help in the promotion of the effectiveness and efficiency of the programs being implemented by the organization.	.881	0.000*
5.	The organization uses information from the Monitoring and Evaluation unit in its periodic publishing about the organization's activities.	.594	0.000*
6.	The reports being published by the Monitoring and Evaluation system helps in achieving the transparency towards the beneficiaries.	.766	0.000*
7.	The results offered by the Monitoring and Evaluation system affect the decisions taken by the board of directors in the organization	.885	0.000*
8.	The Monitoring and Evaluation system in the organization guarantees that no personal information about the beneficiaries could be shared.	.891	0.000*
9.	The results of Monitoring and Evaluation activities are being shared with the donors\governmental organizations.	.936	0.000*
10.	The Monitoring and Evaluation activities are being integrated sufficiently in the administrative arrangements of the organization.	.904	0.000*
11.	The management of the organization considers the Monitoring and Evaluation system as a serous effective tool that promotes the good governance.	.809	0.000*
12.	The information from the Monitoring and Evaluation reports is being used to develop new programs that meet the real needs of the community.	.731	0.000*
13.	The targeted community members are being involved in the determination of their needs through the Monitoring and Evaluation activities.	.939	0.000*
14.	There is a Monitoring and Evaluation system that can promote the involvement in the decision making in the organization.	.917	0.000*
15.	There is a balance in the Monitoring and	.940	0.000*

No.	Paragraph	Pearson Correlation Coefficient	P-Value (Sig.)
	Evaluation roles and responsibilities at the deferent managerial levels.		

* Correlation is significant at the 0.05 level

3.7.2 Structure Validity of the Questionnaire

Structure validity is the second statistical test that was used to test the validity of the questionnaire structure by testing the validity of each field and the validity of the whole questionnaire. It measures the correlation coefficient between one field and all the fields of the questionnaire that have the same level of liker scale.

Table 3-8 clarifies the correlation coefficient for each field and the whole questionnaire. The p-values (Sig.) are less than 0.05, so the correlation coefficients of all the fields are significant at $\alpha = 0.05$, so it can be said that the fields are valid to be measured what it was set for to achieve the main aim of the study.

Table 3-8

Correlation coefficient of each field and the whole of questionnaire

No.	Field	Pearson Correlation Coefficient	P-Value (Sig.)
1.	Resources & Capacity Building	.826	0.000*
2.	Documentation	.939	0.000*
3.	Data Collection & Management	.917	0.000*
4.	Data Analysis and use	.863	0.000*
5.	Evaluation	.928	0.000*
	Monitoring and Evaluation System	.988	0.000*
	Promotion of good governance	.931	0.000*

* Correlation is significant at the 0.05 level

3.8 Reliability of the Research

The reliability of an instrument is the degree of consistency which measures the attribute; it is supposed to be measuring (George and Mallery, 2006). The less variation an instrument produces in repeated measurements of an attribute, the higher its reliability. Reliability can be equated with the stability, consistency, or dependability of a measuring tool. The test is repeated to the same sample of people on two occasions and then compares the scores obtained by computing a reliability coefficient (George and Mallery, 2006). To insure the reliability of the questionnaire, Cronbach's Coefficient Alpha should be applied.

3.8.1 Cronbach's Coefficient Alpha

Cronbach's alpha (George D. & Mallery P, 2006) is designed as a measure of internal consistency, that is, do all items within the instrument measure the same thing? The normal range of Cronbach's coefficient alpha value between 0.0 and + 1.0,

and the higher values reflects a higher degree of internal consistency. The Cronbach's coefficient alpha was calculated for each field of the questionnaire.

Table 3-9 shows the values of Cronbach's Alpha for each field of the questionnaire and the entire questionnaire. For the fields, values of Cronbach's Alpha were in the range from 0.852 and 0.976. This range is considered high; the result ensures the reliability of each field of the questionnaire. Cronbach's Alpha equals 0.984 for the entire questionnaire which indicates an excellent reliability of the entire questionnaire.

Table 3-9
Cronbach's Alpha for each field of the questionnaire

No.	Field	Cronbach's Alpha
1.	Resources & Capacity Building	0.934
2.	Documentation	0.968
3.	Data Collection & Management	0.941
4.	Data Analysis and use	0.852
5.	Evaluation	0.940
	Monitoring and Evaluation System	0.976
	Promotion of good governance	0.972
	All paragraphs of the questionnaire	0.984

Thereby, it can be said that the researcher proved that the questionnaire was valid, reliable, and ready for distribution for the population sample.

3.9 Statistical analysis Tools

The researcher used quantitative data analysis methods. The Data analysis made utilizing (SPSS 22). The researcher utilizes the following statistical tools:

- 1) Kolmogorov-Smirnov test of normality.
- 2) Pearson correlation coefficient for Validity.
- 3) Cronbach's Alpha for Reliability Statistics.
- 4) Frequency and Descriptive analysis.
- 5) Stepwise regression
- 6) One-sample T test.

T-test is used to determine if the mean of a paragraph is significantly different from a hypothesized value 6. If the P-value (Sig.) is smaller than or equal to the level of significance, $\alpha = 0.05$ then the mean of a paragraph is significantly different from a hypothesized value 6. The sign of the Test value indicates whether the mean is significantly greater or smaller than hypothesized value 6. On the other hand, if the P-value (Sig.) is greater than the level of significance, $\alpha = 0.05$, then the mean a paragraph is insignificantly different from a hypothesized value 6.

7) Independent Samples T-test

The *Independent Samples T-test* is used to examine if there is a statistical significant difference between two means among the respondents toward the M&E system effect on the promotion of good governance attributed due to (Gender, Organization age in years, Number of formal employees and estimated expenditure average for the last two years).

8) *One- Way Analysis of Variance (ANOVA)*

The *One- Way Analysis of Variance (ANOVA)* is used to examine if there is a statistical significant difference between several means among the respondents toward the M&E system effect on the promotion of good governance attributed due to (Age, Educational level and Years of experience and Geographical area of work).

Chapter 4

Data Analysis and Discussion

The aim of this chapter is to analyze the empirical data which were collected using the study questionnaire in order to provide a real picture about the Monitoring and Evaluation systems role in the promotion of good governance inside the NGOs in the Gaza Strip. This chapter includes three main sections, the first is about the personal and organizational characteristics, the second is a discussion and interpretation of the research fields, and the last section is the hypothesis testing.

4.1 Primary Data

The primary data included two types of data:

1. Data about the respondent including age group, gender experience and educational level.
2. Data about the organization characteristics, including organization age, number of formal employees, estimated expenditure average for the last two years and the geographical area of the organization's work.

4.1.1 Personal data

Table 4.1 summarizes the results of the personal data; it shows the frequency of the responses on the four personal questions in the survey.

It could be noticed from the personal data about the respondents that the number of respondents from the deferent age groups is almost close.

The gender distribution is 51.6% for males and 48.4 % for females, this could reflect that the women of the targeted group have the same opportunity as men in getting high positions; this also could reflect gender responsive approach in the current NOGs structure.

In this study sample the respondents were top management employees who work for local large Non-Governmental Organizations in Gaza strip, including the finance staff, heads of programs, monitoring and evaluation staff and project coordinators, that's why the percentages of the gender distribution is like this, in other studies who targeted the board members or the senior management only of the NGOs found less percentages for female around 19%.

The educational level data shows that 70.5 % of the respondents are holders of a bachelor degree, which means that about 3-4 respondents between each 5 respondents are holders of bachelor degree, 1-2 respondents are possibly holders of a master degree and 1 or less between each five is a holder of a Diploma degree.

The experience data shows that 31.6 % of the respondents have experience less than 5 years, while the other groups of respondents are working for NGOs for more than 5 years , 35.3% of the respondents are working for more than 10 years, this

reflects the long experience for most of the respondents , this also can indicate their deeper knowledge of the internal roles and procedures , this can reflect that this group of respondents can provide the data we need about the Monitoring and Evaluation system they have in the organization because their experience in work can enhance their knowledge about most of the internal systems including the Monitoring and Evaluation system, and can enhance their knowledge about the organizational governance concept, which is an important concept for the NGOs work.

Table 4-1
Personal data

Personal data		Frequency	Percent
Age in years	Less than 30 years	46	24.2
	30 – less than 40 years	55	28.9
	40 – less than 50	47	24.7
	50 years or more	42	22.1
Gender	Male	98	51.6
	Female	92	48.4
Educational Level	General secondary or less	-	-
	Diploma	6	3.2
	Bachelor	134	70.5
	Master	50	26.3
	Doctoral	-	-
Years of experience	less than 5 years	60	31.6
	5- less than 10 years	63	33.2
	10 years or more	67	35.3

(N=190)

4.1.2 Organizational data

Table 4.2 shows that None of the targeted NGOs age was less than 5 years, this reflects that these could be more stable than other organizations, which helped that these organizations now have 10 employees at least and with an annual expenditure more than or equal 100,000 NIS.

44.7 % of the NGOs where the respondents work have more than 20 regular employees, and 46.3% have annual expenditure more than 1,000,000 NIS; this reflects that these NGOs are active.

The distribution of the geographical area of work is almost the same for all the areas except the North; it is around 16% except the respondents who work for organizations that targets the North area which is 13.7, but we have 21.1% of the target group work for NGOs that work in all the Gaza strip, this can guarantees that all the areas are covered equitably in this survey.

Table 4-2
Organizational data

Organizational data		Frequency	Percent
Organization age	Less than 5 years	-	-
	5 – less than 10 years	96	50.5
	10 years or more	94	49.5
Number of formal employees	10 to less than 20	105	55.3
	more than 20	85	44.7
Estimated expenditure average for the last two years	From 100,000 to 1,000,000 NIS	102	53.7
	More than 1,000,000 NIS	88	46.3
Geographical area of work	North of Gaza	26	13.7
	Gaza City	31	16.3
	Middle Area	32	16.8
	Khanyounis	29	15.3
	Rafah	32	16.8
	All governorates	40	21.1

(N=190)

4.2 Analysis of each field

In the following tables the research uses a one sample t test to test if the opinion of the respondents in the content of the sentences are positive (weight mean greater than "60%" and the p-value less than 0.05) or the opinion of the respondent in the content of the sentences are neutral (p- value is greater than 0.05) or the opinion of the respondent in the content of the sentences are negative (weight mean less than "60%" and the p-value less than 0.05).

4.2.1 Monitoring and Evaluation System

Monitoring and evaluation is the dependent variable in the research, and to measure its role in the promotion of the good governance in the NGOs the researcher used the five main dimensions of the M&E system, these are (Merrigan, et al., 2013):

1. Resources and Capacity Building.
2. Documentation.
3. Data Collection & Management.
4. Data Analysis and Use.
5. Evaluation.

1- Resources & Capacity Building

Table 4-3 shows the following results:

- The mean of paragraph #1 “The M&E budget within the overall program budget” equals 6.89 (68.89%), Test-value = 4.75, and P-value = 0.000

which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.

- The mean of paragraph #3 “The number of M&E team staff is sufficient in relation to the program size” equals 6.15 (61.47%), Test-value = 0.80, and P-value = 0.213 which is greater than the level of significance $\alpha = 0.05$. Then the mean of this paragraph is insignificantly different from the hypothesized value 6. We conclude that the respondents (Do not know, neutral) to this paragraph.
- The mean of the field “Resources & Capacity Building” equals 6.42 (64.20%), Test-value = 2.32, and P-value=0.011 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to field of “Resources & Capacity Building ”.

Resources and capacity building are critical for the component of M&E within any NGO, this to contribute in the accountability and learning, and to enhance the quality of the programs being implemented, but if the organization doesn't have the required resources or capacity for this then it would not be able to learn from their activities consequently it would not be able to improve their programs.

Unfortunately, due to the unsustainability of the programs being implemented by NGOs, which continuity is depending on the availability of external fund, there is an frequent change in the program staff structure, which sometimes causes changing the role of M&E staff or even sometimes they lose their jobs due to lack of fund, or leave their work to a more sustainable job compared to the current one, the team size also tend to be changed from time to time. This could cause that the M&E staff are not strongly dedicated to the M&E work only, and to be engaged in other programs' work.

Usually the local NGOs depend on the trainings provided by others international NGOs , but they usually don't plan or conduct training for their staff based on the actual needs they have, this made the respondents poorly agree on the statements relate to the training and capacity building of the M&E staff.

Due to the donors restrictions on using their fund, to ensure that the money they spent are being used in achieving their goals, It is expected that the M&E budget is within the overall program budget, as the programs being implemented by the NGOs must include an M&E plan; it is a donor mandate requirement to provide fund or to build an implementation partnership.

The NGOs should maintain part of its budget for the M&E component; this is helpful for decision making and for activity planning support also for communicating more accurate and responsible reports about the organization activities.

The results from table 4-3 are in line with the result found by Naidoo (2011); M&E capacity remains a key factor in determining M&E effectiveness, and which is dependent on issues of training and resources

Also Toscano (2013) found that M&E resources and tools characterize the M&E system’s capability to provide efficient technical support.

And these meats the results found by Bal’awi (2013) who found in his study about the Evaluation of Monitoring System Implemented at the Ministry of Health – Gaza that the ministry of health needs to invest farther in the capacity building at monitoring field in order to create a culture conducive the effective monitoring.

Table 4-3
Means and Test values for “Resources & Capacity Building”

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	LRank
1.	The M&E budget within the overall program budget	6.89	2.58	68.89	4.75	0.000*	1
2.	There is/are dedicated staff for M&E	5.85	3.12	58.47	-0.67	0.251	6
3.	The number of M&E team staff is sufficient in relation to the program size.	6.15	2.55	61.47	0.80	0.213	5
4.	Members of the M&E team have received initial orientation on the project M&E system	6.33	2.73	63.32	1.67	0.048*	4
5.	Members of the M&E team have been trained at least once in the last two years	6.48	2.98	64.84	2.24	0.013*	3
6.	Members of the M&E team have received a mentoring/supervision from their supervisor in the last 6 months	6.82	2.76	68.21	4.10	0.000*	2
	All paragraphs of the field	6.42	2.50	64.20	2.32	0.011*	

* The mean is significantly different from 6

2- Documentation

Table 4-4 shows the following results:

- The mean of paragraph #4 “An up-to-date implementation timeline for M&E activities is available” equals 7.36 (73.58%), Test-value = 8.81 and P-value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.

- The mean of paragraph #8 “Documented confidentiality protocol is available (If personal records maintained)” equals 6.51 (65.05%), Test-value = 2.71, and P-value = 0.004 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of the field “Documentation” equals 7.02 (70.16%), Test-value = 7.38, and P-value=0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to field of “Documentation”.

At a minimum, documentation should provide information about a data collection’s contents, provenance and structure, and the terms and conditions that apply to its use. It needs to be sufficiently detailed to allow the data creator to use the resource in the future, when the data creation process has started to fade from memory (UNESCO, 2013).

The M&E system should utilize the data collected during the monitoring activities to be used in the preparation of the evaluation report, this evaluation report is supposed to include what information the NGO need to share with the several stakeholders, to achieve this within the M&E budget there should be a clear plan of what sort of data to collect, who will work on collecting this data and which tools to use for that.

Usually the external fund requirements impose the need of preparing an M&E plan using the donor defined formats, and the performance indicators defined by the funding agency, and usually use the forms that collect data for the indicators defined in the donor results framework, the M&E plan of the NGO still not an internal format, and for several projects deferent formats are used with deferent data collection methods being applied depending on who is the donor.

The NGO develop and maintain a document that describes the supervisory procedures and the relationships between the deferent levels of staff, this is a local authority requirement, and the NGOs use this as an internal reference that could support the internal control and describes the rules of the staff.

The respondents’ agreement on the documentation field agrees with Badawi (2011), who found that matching documents and records with the nature of the organization work have a high degree of importance in achieving monitoring objectives.

Table 4-4
Means and Test values for “Documentation”

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	There is an M&E plan (or PMP) which is	7.06	2.14	70.58	6.82	0.000*	6

	up to date						
2.	Supervision procedures are documented in writing	7.06	2.27	70.63	6.46	0.000*	5
3.	Targets have been set for key performance indicators	7.19	2.23	71.95	7.39	0.000*	3
4.	An up-to-date implementation timeline for M&E activities is available	7.36	2.13	73.58	8.81	0.000*	1
5.	M&E work plan includes regular internal DQA activities	7.11	1.95	71.05	7.81	0.000*	4
6.	The up-to-date M&E work plan indicates persons responsible for each activity, including any M&E-related roles for the program/technical staff and implementing partners	7.32	1.91	73.16	9.50	0.000*	2
7.	M&E plan/PMP has a dataflow chart that clearly demonstrates how data reaches program managers and donors/government	6.53	1.66	65.26	4.36	0.000*	7
8.	Documented confidentiality protocol is available (If personal records maintained)	6.51	2.57	65.05	2.71	0.004*	8
	All paragraphs of the field	7.02	1.90	70.16	7.38	0.000*	

* The mean is significantly different from 6

3. Data Collection & Management

Table 4.5 shows the following results:

- The mean of paragraph #4 “Historical data is properly stored, up to date and readily available” equals 8.20 (82.00%), Test-value = 20.14, and P-value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of paragraph #3 “Data management guidelines exist (e.g. filing systems for paper forms or back up procedures for electronic data)” equals 7.59 (75.95%), Test-value = 11.39, and P-value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of the field “Data Collection & Management” equals 7.98 (79.75%), Test-value = 19.93, and P-value=0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to field of “Data Collection & Management ”.

NGOs in Gaza strip store and organize a mass amount of historical data, as they must archive these documents and data to convey with the Palestinian law; the NGOs must keep these archives of historical data for a period of 10 years, the NGOs usually keep and organize these historical data and update it as it holds records of beneficiaries that need to be kept confidentially.

The local NGOs are good in documentation, but unfortunately they use these documentation systems for audits by the ministry of interior or by the donors, and not for getting feedback not for internal use of data.

this agrees with Toscano (2013) who found in his research about the M&E system of an international organization that one of the findings indicate that resources for M&E are not properly catalogued, and dozens of country office level personnel with similar needs make individual requests for technical support instead of accessing a well-organized database of resources.

Table 4-5
Means and Test values for “Data Collection & Management”

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	Training registers/documentation are available and meet donor standards	8.03	1.92	80.32	14.57	0.000*	4
2.	Data collection tools include all required program/project indicators	7.87	1.77	78.74	14.56	0.000*	7
3.	Data management guidelines exist (e.g. filing systems for paper forms or back up procedures for electronic data)	7.59	1.93	75.95	11.39	0.000*	8
4.	Historical data is properly stored, up to date and readily available	8.20	1.51	82.00	20.14	0.000*	1
5.	The project has one or more electronic M&E databases which are up to date	7.93	1.31	79.26	20.25	0.000*	5
6.	Data from services is disaggregated by gender and age and training by gender	7.89	1.41	78.95	18.47	0.000*	6
7.	Field level data entry (filling in forms) occurs immediately or shortly after service provision to limit recall bias	8.13	1.42	81.26	20.64	0.000*	3
8.	The number of data collection tools is sufficient for program needs and not excessive	8.15	1.51	81.53	19.70	0.000*	2
	All paragraphs of the field	7.98	1.37	79.75	19.93	0.000*	

* The mean is significantly different from 6

4. Data Analysis and use

Table 4.6 shows the following results:

- The mean of paragraph #6 “Program/technical staff are familiar with key indicators and results pertaining to their program/technical area” equals 8.12 (81.21%), Test-value = 21.12, and P-value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of paragraph #3 “Written procedures are in place to ensure regular (at least quarterly) review of M&E data by program/project managers and/or COP, M&E staff, other technical staff and partners” equals 7.31 (73.11%), Test-value = 10.66, and P-value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of the field “Data Analysis and use” equals 7.80 (78.02%), Test-value = 18.71, and P-value=0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to field of “Data Analysis and use”.

Usually the Program/technical staffs are familiar with key indicators and results pertaining to their program/technical area, as these indicators measure the goals of their program/department, and they collect and report the data that being used in measuring these key indicators.

Data analysis and use filed is a critical and important field of the monitoring and evaluation, as these data are being used in the reporting and in measuring the program implementation results, and then these results are being disseminated and used at the deferent levels of the NGO.

Departments require M&E information to address this oversight pressure and avoid censure for poor performance, which would grade their performance and impact upon their subsequent negotiations for budgets. (Naidoo, 2011)

Analyzing data collected using the data collections tools, helps the organization to evaluate how well it achieved the planned goals for the programs being implemented, it is critical for the NGO to have a staff who is professional in data analysis as a part of the M&E staff, this to benefit from the data being collected, and also helps in getting inputs that helps in creating more convincing proposals for the donors organizations.

The NGOs in Gaza should use the results of the data analysis in supporting the decision making in order to enhance the quality of the programs they implement, as the decisions would be taken based on analysis reports that gives an image about what is going on the ground, and not to be taken based on abroad observations and opinions.

NGOs in Gaza don't have that strong M&E systems that can enable them to analyze and represent the collected data in their reports, they just collect the data required by the donors in their reports, who then use these data in measuring the indicators they defined in their results framework.

Usually the NGOs don't fully design the projects being implemented, but they participate in the stage of the needs assessment of the project, so the outputs that the NGO reach from analyzing the data they have is considered to be an output in the project design process which is usually being led by the donor organization, this can contribute in tuning the project design reflecting the real needs of the society based on the information the NGO share with the international NGOs who work in partnership with the local NGOs.

Table 4-6
Means and Test values for "Data Analysis and use"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	The majority of data collected is reported	7.77	1.97	77.68	12.37	0.000*	6
2.	Reasons for under- or over-performance (e.g. not achieving important targets) are documented	7.57	1.80	75.74	12.05	0.000*	7
3.	Written procedures are in place to ensure regular (at least quarterly) review of M&E data by program/project managers and/or COP, M&E staff, other technical staff and partners	7.31	1.69	73.11	10.66	0.000*	8
4.	There is evidence that data analysis has led to improvements in program design or implementation	7.95	1.59	79.47	16.92	0.000*	2
5.	Donors and/or government have received an analysis report or attended a meeting with results presented - over and above minimum reporting requirements - within the last 12 months	7.91	1.60	79.05	16.37	0.000*	4
6.	Program/technical staff are familiar with key indicators and results pertaining to their program/technical area	8.12	1.38	81.21	21.12	0.000*	1
7.	A senior staff member (e.g. Program Manager) is responsible for reviewing aggregated data prior to release of reports from M&E unit	7.85	1.71	78.53	14.92	0.000*	5

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
8.	Monitoring data is accessible to relevant technical staff and manager(s)	7.94	1.69	79.37	15.81	0.000*	3
	All paragraphs of the field	7.80	1.33	78.02	18.71	0.000*	

* The mean is significantly different from 6

5. Evaluation

Table 4-7 shows the following results:

- The mean of paragraph #5 “Relevant personal data are maintained according to national or international confidentiality guidelines” equals 7.94 (79.37%), Test-value = 17.36, and P-value = 0.000 which is smaller than the level of significance $\alpha=0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of paragraph #2 “An outcome or impact evaluation is planned for the program (especially unique and large-scale programs)” equals 7.09 (70.89%), Test-value = 8.52, and P-value = 0.000 which is smaller than the level of significance $\alpha=0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of the field “Evaluation” equals 7.63 (76.26%), Test-value = 15.10, and P-value=0.000 which is smaller than the level of significance $\alpha=0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to field of “Evaluation ”.

Evaluation of the projects/programs is usually a matter of accountability and learning, the evaluation report requirements should exist explicitly in the results framework, it should be included in the M&E plan also, it is supposed to give a periodic feedback and to be a tool for impact assessment too.

The evaluations reports are supposed to explain the data found in the monitoring process, and supposed to use the results of data analysis in measuring the indicators identified in the results framework that are required to be measured to find to which degree the goals defined in the log-frame where met.

NGOs need to share these evaluation reports, to prove their accountability towards all the stakeholders especially towards the donors.

The growth in the evaluation field may also be attributed to greater accountability concerns and the general increase in the discourse around measurement. (Naidoo, 2011)

Accountability and learning are the key purposes for conducting program evaluations. Evaluations are a systematic assessment typically examining program design, implementation or results compared to program objectives or another set of criteria. . (Toscano, 2013)

Table 4-7
Means and Test values for “Evaluation”

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	Evaluation activities are explicitly outlined in the M&E plan	7.47	1.64	74.74	12.40	0.000*	5
2.	An outcome or impact evaluation is planned for the program (especially unique and large-scale programs)	7.09	1.76	70.89	8.52	0.000*	7
3.	Reports of any past evaluations are available	7.43	2.07	74.26	9.49	0.000*	6
4.	Findings from past evaluations have resulted in program improvements	7.85	1.60	78.53	15.93	0.000*	3
5.	Relevant personal data are maintained according to national or international confidentiality guidelines	7.94	1.54	79.37	17.36	0.000*	1
6.	Evaluation results have been disseminated to all stakeholders	7.73	1.70	77.26	14.03	0.000*	4
7.	There is a mechanism in place for obtaining periodic feedback on service acceptability from beneficiaries/ target group members	7.87	1.63	78.74	15.83	0.000*	2
	All paragraphs of the field	7.63	1.48	76.26	15.10	0.000*	

* The mean is significantly different from 6

In General " Monitoring and Evaluation System ":

Table 4-8 shows the mean of all paragraphs equals 7.41 (74.12%), Test-value =13.16 and P-value =0.000 which is smaller than the level of significance $\alpha = 0.05$. The mean of all paragraphs is significantly different from the hypothesized value 6. We conclude that the respondents agree to all paragraphs of Monitoring and Evaluation system.

Table 4-8
Means and Test values for “Monitoring and Evaluation System”

Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
Resources & Capacity Building	6.42	2.50	64.20	2.32	0.011*	5
Documentation	7.02	1.90	70.16	7.38	0.000*	3
Data Collection & Management	7.98	1.37	79.75	19.93	0.000*	1
Data Analysis and use	7.80	1.33	78.02	18.71	0.000*	2
Evaluation	7.63	1.48	76.26	15.10	0.000*	4
All paragraphs of Monitoring and Evaluation system	7.41	1.48	74.12	13.16	0.000*	

*The mean is significantly different from 6

4.2.2 Promotion of good governance

Table 4.9 shows the following results:

- The mean of paragraph #14 “There is a Monitoring and Evaluation system that can promote the involvement in the decision making in the organization” equals 7.97 (79.74%), Test-value = 16.39, and P-value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of paragraph #5 “The organization uses information from the Monitoring and Evaluation unit in its periodic publishing about the organization’s activities” equals 7.12 (71.21%), Test-value = 8.22, and P-value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to this paragraph.
- The mean of the field “Promotion of good governance” equals 7.58 (75.81%), Test-value = 14.42, and P-value=0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 6. We conclude that the respondents agreed to field of “Promotion of good governance ”.

M&E is one of the main current concerns of the donor community, it is a about accountability and learning. It is a particularly crucial and complex issue in the case of support for governance. For the NGOs in Gaza strip it is important to meet the external

fund requirements , and one of the main requirements is the existence of systematic M&E system this to ensure the existence of organizational good governance.

The issue of utilization of evaluation results in the public sector has been a challenge. The factors that affect utilization of evaluation are contextual (political), technical (methodological) and bureaucratic (psychological) in nature (Mayne, 2000).

Monitoring process starts at the stage of needs assessment, which tries to identify the real needs of the targeted communities, this is being achieved by defining who are the beneficiaries' thin conducting possibly a participatory needs assessment, this helps to engage the community in the process and affect the project or program design.

Then the monitoring process continues along the life of the project or program showing the progress against the plans, and collect data to be analyzed and used in the evaluation report.

The evaluation process uses the data collected during the monitoring process to access the outputs and later the outcomes of the implemented project or program, thin this assessment is being reported and shared with deferent stakeholders, and can affect the decision making process inside the NGO. The M&E staffs in the Gaza NGOs need to implement the M&E activities in a way that helps to reach a higher level of service being provided for the community, this can be achieved by building their capacity, clearly identify their role, and to add the M&E budget to the NGO overall budget and not to depend on the external fund only, this to guarantee the continuity in utilizing the M&E in all the current and potential programs.

The greater value ascribed to M&E by decision-makers, or managers, the greater is the propensity for M&E to be used in the decision-making process and the greater is its potential for promoting good governance (Naidoo, 2011).

When the management of the NGO adopt an M&E system, they will benefit from it in the decision making, proving accountability towards beneficiaries, representing actual results and outcomes of the NGO effort in the community and to be more transparent towards the deferent stakeholders, this will also attract more donors as they will ensure reliability of the NGO because all the donors use the existence of the M&E system as a support for the good governance.

M&E has a role to play in terms of promoting a dialogue on the performance of the developmental State by encouraging discussion between politicians, administrators and citizens. This serves both an accountability and transparency purpose (Naidoo, 2011).

The M&E activities are being implemented at the deferent levels of the NGO structure, and there should be a balance in the Monitoring and Evaluation roles and responsibilities at the deferent managerial levels.

Naidoo (2011) concluded that M&E is not a stand- alone function performed only by some Units of, or within and outside of government; rather it is a form of scrutiny and probity which is contextually informed, and undertaken by different agencies, operating at different levels, and for different purposes.

Table 4-9
Means and Test values for “Promotion of good governance”

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	The organization owns a Monitoring and Evaluation system that helps in the promotion of good governance.	7.51	1.94	75.11	10.72	0.000*	9
2.	The Monitoring and Evaluation system of the organization adds a value to the organizational work.	7.65	1.84	76.53	12.37	0.000*	7
3.	The Monitoring and Evaluation system of the organization can determine to the degree of the suitability of the being implemented programs to the actual community needs.	7.42	1.86	74.16	10.51	0.000*	11
4.	The Monitoring and Evaluation system of the organization can help in the promotion of the effectiveness and efficiency of the programs being implemented by the organization.	7.16	1.93	71.63	8.31	0.000*	14
5.	The organization uses information from the Monitoring and Evaluation unit in its periodic publishing about the organization’s activities.	7.12	1.88	71.21	8.22	0.000*	15
6.	The reports being published by the Monitoring and Evaluation system helps in achieving the transparency towards the beneficiaries.	7.41	1.76	74.11	11.02	0.000*	12
7.	The results offered by the Monitoring and Evaluation system affect the decisions taken by the board of directors in the organization	7.35	2.10	73.53	8.88	0.000*	13
8.	The Monitoring and Evaluation system in the organization guarantees that no personal information about the beneficiaries could be shared.	7.51	2.12	75.11	9.84	0.000*	9
9.	The results of Monitoring and Evaluation activities are being shared with the donors\governmental organizations.	7.77	1.55	77.68	15.70	0.000*	5

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
10.	The Monitoring and Evaluation activities are being integrated sufficiently in the administrative arrangements of the organization.	7.66	1.75	76.63	13.10	0.000*	6
11.	The management of the organization considers the Monitoring and Evaluation system as a serious effective tool that promotes the good governance.	7.61	1.61	76.11	13.83	0.000*	8
12.	The information from the Monitoring and Evaluation reports is being used to develop new programs that meet the real needs of the community.	7.93	1.45	79.26	18.37	0.000*	2
13.	The targeted community members are being involved in the determination of their needs through the Monitoring and Evaluation activities.	7.82	1.64	78.21	15.31	0.000*	3
14.	There is a Monitoring and Evaluation system that can promote the involvement in the decision making in the organization.	7.97	1.66	79.74	16.39	0.000*	1
15.	There is a balance in the Monitoring and Evaluation roles and responsibilities at the different managerial levels.	7.82	1.54	78.16	16.21	0.000*	4
	All paragraphs of the field	7.58	1.51	75.81	14.42	0.000*	

* The mean is significantly different from 6

4.3 Research Hypothesis

Hypothesis # 1:

There is positive statistical relationship at a significant level of ($\alpha \leq 0.05$) between "Monitoring and Evaluation system" and promotion of good governance in Gaza NGOs.

Table 4-10 shows that the correlation coefficient between "Monitoring and Evaluation system" and promotion of good governance in Gaza NGOs equals .893 and the p-value (Sig.) equals 0.000. The p-value (Sig.) is less than 0.05, so the correlation coefficient is statistically significant at $\alpha = 0.05$. We conclude that there exists a significant relationship between "Monitoring and Evaluation system" and promotion of good governance in Gaza NGOs.

This meets with the findings of Naidoo (2011); there is a dynamic and mutually reinforcing relationship between M&E and good governance, with the study arguing that different forms of M&E work in concert to produce the outcome of good governance.

Table 4-10

Correlation coefficient between "Monitoring and Evaluation system" and promotion of good governance in Gaza NGOs

	Pearson Correlation Coefficient	P-Value (Sig.)
Relationship between Resources & Capacity Building and promotion of good governance in Gaza NGOs	.797	0.000*
Relationship between Documentation and promotion of good governance in Gaza NGOs	.819	0.000*
Relationship between Data Collection & Management and promotion of good governance in Gaza NGOs	.776	0.000*
Relationship between Data Analysis and use and promotion of good governance in Gaza NGOs	.740	0.000*
Relationship between Evaluation and promotion of good governance in Gaza NGOs	.787	0.000*
Relationship between "Monitoring and Evaluation system" and promotion of good governance in Gaza NGOs	.893	0.000*

* Correlation is statistically significant at 0.05 level

Hypothesis # 2:

There is a significant statistical impact at significance level ($\alpha \leq 0.05$) of "Monitoring and Evaluation system" on promotion of good governance in Gaza NGOs.

Using Stepwise regression these results were found:

- **Table 4-11** shows the Multiple correlation coefficient $R = 0.906$ and R-Square = 0.821. This means 82.1% of the variation in promotion of good governance is explained by Documentation, Data Analysis and use and Resources & Capacity Building.
- **Table 4-11** shows the Analysis of Variance for the regression model. $F=284.62$, Sig. = 0.000, so there is a significant relationship between the dependent variable promotion of good governance and the independent variables " Documentation, Data Analysis and use and Resources & Capacity Building ".

Based on Stepwise regression method, the variables

- Data Collection & Management and
- Evaluation

Have insignificant effect on promotion of good governance.

So the estimated regression equation is:

$$\text{Promotion of good governance} = 1.261 + 0.273 * (\text{Documentation}) + 0.382 * (\text{Data Analysis and use}) + 0.222 * (\text{Resources \& Capacity Building})$$

The estimated regression equation is used to predict the value of promotion of good governance for any give values (responses) to the independent variables "Documentation, Data Analysis and use and Resources & Capacity Building ".

This meets with the findings of Naidoo (2011) who has shown that the M&E bodies advance practices which comply with international good governance practices, and as such this form of M&E, with its emphasis on accountability, is an example of how a type for M&E promotes good governance.

Also there other factors that can affect the good governance in the NGO, these factors relates to technical and managerial competencies, organizational capacity, reliability, predictability and the rule of law, accountability , transparency and finally participation.

Table 4-11
Result of Stepwise regression analysis

Variable	B	T	Sig.	R	R-Square	F	Sig.
(Constant)	1.261	4.464	0.000*	0.906	0.821	284.62	0.000**
Documentation	0.273	6.878	0.000*				
Data Analysis and use	0.382	8.444	0.000*				
Resources & Capacity Building	0.222	7.899	0.000*				

* The variable is statistically significant at 0.05 level

** The relationship is statistically significant at 0.05 level

Hypothesis # 3:

There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to Personal data (Age, Gender, Educational level and Years of experience) and organizational data (Organization age in years, Number of formal employees, Estimated expenditure average for the last two years and Geographical area of work) .

This hypothesis can be divided into the following sub-hypotheses:

- There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to Age.

Table 4-12 shows that the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$ for each field, then there is insignificant difference among the respondents toward each field due to age. We conclude that the personal characteristics’ age has no effect on each field.

This meets with the finding of Ghalayini (2007), also it is natural that the age doesn’t affect this, because the procedures of M&E are organizational defined procedures that all staff need to follow, regardless the age, this can make the answers of the respondents not been affected by their age as long they are reflecting things related to the organizational defined procedures.

Table 4-12
ANOVA test of the fields and their p-values for age

No.	Field	Means				Test Value	Sig.
		Less than 30 years	30 – less than 40 years	40 – less than 50	50 years or more		
1.	Resources & Capacity Building	6.19	6.52	6.47	6.48	0.176	0.913
2.	Documentation	6.76	7.20	6.85	7.23	0.746	0.526
3.	Data Collection & Management	7.80	7.89	8.07	8.17	0.677	0.567
4.	Data Analysis and use	7.69	7.66	8.00	7.90	0.734	0.533
5.	Evaluation	7.30	7.64	7.69	7.89	1.207	0.309
	Monitoring and Evaluation System	7.20	7.42	7.46	7.58	0.522	0.668
	Promotion of good governance	7.54	7.42	7.58	7.83	0.600	0.616

- **There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to Gender.**

Table 4-13 shows that the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$ for each field, then there is insignificant difference among the respondents toward each field due to gender. We conclude that the personal characteristics’ gender has no effect on each field.

It is expected that the gender doesn’t affect this, because the procedures of M&E are organizational defined procedures that all staff need to follow, regardless the gender, this can make the answers of the respondents not been affected by their gender as long they are reflecting things related to the organizational defined procedures.

This result meets with the finding of Ghalayini (2007).

Table 4-13

Independent Samples T-test of the fields and their p-values for gender

No.	Field	Means		Test Value	Sig.
		Male	Female		
1.	Resources & Capacity Building	6.28	6.57	-0.814	0.416
2.	Documentation	6.95	7.09	-0.519	0.604
3.	Data Collection & Management	7.90	8.06	-0.788	0.431
4.	Data Analysis and use	7.71	7.90	-0.940	0.349
5.	Evaluation	7.48	7.78	-1.431	0.154
	Monitoring and Evaluation System	7.31	7.52	-0.978	0.329
	Promotion of good governance	7.45	7.72	-1.258	0.210

- **There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to educational level.**

Table 4-14 shows that the p-value (Sig.) is smaller than the level of significance $\alpha = 0.05$ for the field “Resources & Capacity Building”, then there is significant difference among the respondents toward this field due to educational level. We conclude that the personal characteristics’ educational level has an effect on this field.

For the field “Resources & Capacity Building”, The mean for the category " Diploma " respondents have the highest among the other educational level, then we conclude that the category " Diploma " respondents is agreed much more than the other educational level.

For the other fields, the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$, then there is insignificant difference among the respondents toward these fields due to educational level. We conclude that the personal characteristics' educational level has no effect on the other fields. This meets with the finding of Ghalayini (2007).

Table 4-14

ANOVA test of the fields and their p-values for educational level

No.	Field	Means			Test Value	Sig.
		Diploma	Bachelor	Master		
1.	Resources & Capacity Building	8.47	6.18	6.81	3.325	0.038*
2.	Documentation	8.06	6.90	7.20	1.415	0.246
3.	Data Collection & Management	8.40	7.90	8.12	0.741	0.478
4.	Data Analysis and use	8.40	7.72	7.96	1.236	0.293
5.	Evaluation	8.29	7.50	7.87	1.741	0.178
	Monitoring and Evaluation System	8.32	7.29	7.63	2.119	0.123
	Promotion of good governance	8.56	7.51	7.66	1.471	0.232

* The mean difference is significant a 0.05 level

- **There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to years of experience.**

Table 4-15 shows that the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$ for each field, then there is insignificant difference among the respondents toward each field due to years of experience. We conclude that the personal characteristics' years of experience has no effect on each field. This meets with the finding of Ghalayini (2007).

Table 4-15

ANOVA test of the fields and their p-values for years of experience

No.	Field	Means			Test Value	Sig.
		less than 5 years	5- less than 10 years	10 years or more		
1.	Resources & Capacity Building	6.33	6.45	6.48	0.061	0.941
2.	Documentation	6.79	7.30	6.95	1.203	0.303
3.	Data Collection & Management	7.84	8.09	7.99	0.530	0.589
4.	Data Analysis and use	7.72	7.86	7.83	0.186	0.830
5.	Evaluation	7.50	7.78	7.58	0.584	0.559
	Monitoring and Evaluation System	7.28	7.55	7.41	0.507	0.603
	Promotion of good governance	7.54	7.62	7.58	0.050	0.951

- **There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to organization age in years.**

Table 4-16 shows that the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$ for each field, then there is insignificant difference among the respondents toward each field due to organization age in years. We conclude that the organization characteristics’ organization age in years has no effect on each field. This meets with the finding of Ghalayini (2007).

Table 4-16

Independent Samples T-test of the fields and their p-values for organization age in years

No.	Field	Means		Test Value	Sig.
		5- less than 10 years	10 years or more		
1.	Resources & Capacity Building	6.44	6.40	0.106	0.916
2.	Documentation	7.06	6.97	0.352	0.725
3.	Data Collection & Management	8.01	7.94	0.334	0.739
4.	Data Analysis and use	7.91	7.70	1.095	0.275
5.	Evaluation	7.66	7.59	0.357	0.721
	Monitoring and Evaluation System	7.46	7.36	0.473	0.637
	Promotion of good governance	7.59	7.57	0.091	0.927

- **There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to number of formal employees.**

Table 4-17 shows that the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$ for each field, then there is insignificant difference among the respondents toward each field due to number of formal employees. We conclude that the organization characteristics’ number of formal employees has no effect on each field. This meets with the finding of Ghalayini (2007).

Table 4-17

Independent Samples T-test of the fields and their p-values for number of formal employees

No.	Field	Means		Test Value	Sig.
		10 to less than 20	20 and more		

1.	Resources & Capacity Building	6.37	6.49	-0.328	0.743
2.	Documentation	6.94	7.11	-0.627	0.532
3.	Data Collection & Management	8.03	7.91	0.613	0.540
4.	Data Analysis and use	7.80	7.80	-0.009	0.993
5.	Evaluation	7.68	7.55	0.592	0.555
	Monitoring and Evaluation System	7.41	7.42	-0.030	0.976
	Promotion of good governance	7.49	7.69	-0.895	0.372

- **There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to estimated expenditure average for the last two years.**

Table 4-18 shows that the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$ for each field, then there is insignificant difference among the respondents toward each field due to estimated expenditure average for the last two years. We conclude that the organization characteristics’ estimated expenditure average for the last two years has no effect on each field. This meets with the finding of Ghalayini (2007).

Table 4-18

Independent Samples T-test of the fields and their p-values for estimated expenditure average for the last two years

No.	Field	Means		Test Value	Sig.
		From 100,000 NIS to 1,000,000 NIS	More than 1,000,000 NIS		
1.	Resources & Capacity Building	6.17	6.71	-1.513	0.132
2.	Documentation	6.90	7.15	-0.919	0.359
3.	Data Collection & Management	7.87	8.10	-1.154	0.250
4.	Data Analysis and use	7.75	7.86	-0.539	0.591
5.	Evaluation	7.57	7.69	-0.512	0.609
	Monitoring and Evaluation System	7.30	7.54	-1.101	0.272
	Promotion of good governance	7.50	7.68	-0.827	0.409

- There is statistically significant differences among the responses at significance level ($\alpha \leq 0.05$) in regard to “the M&E system effect on the promotion of good governance attributed” due to geographical area of work.

Table 4-19 shows that the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$ for each field, then there is insignificant difference among the respondents toward each field due to geographical area of work. We conclude that the organization characteristics’ geographical area of work has no effect on each field. This meets with the finding of Ghalayini (2007).

Table 4-19

ANOVA test of the fields and their p-values for geographical area of work

No.	Field	Means						Test Value	Sig.
		North of Gaza	Gaza City	Middle Area	Khanyounis	Rafah	All governorates		
1.	Resources & Capacity Building	6.19	6.45	6.61	6.54	6.10	6.56	0.224	0.952
2.	Documentation	6.84	6.81	6.88	7.32	7.06	7.14	0.335	0.891
3.	Data Collection & Management	7.85	7.80	7.85	8.12	8.14	8.05	0.378	0.864
4.	Data Analysis and use	7.82	7.54	7.54	7.79	7.90	8.13	1.033	0.400
5.	Evaluation	7.54	7.27	7.47	7.83	7.92	7.70	0.814	0.541
	Monitoring and Evaluation System	7.30	7.21	7.30	7.56	7.48	7.57	0.340	0.888
	Promotion of good governance	7.77	7.45	7.41	7.51	7.51	7.80	0.393	0.853

Chapter 5

Conclusions, Recommendations, and Future Research

This chapter introduces the main conclusions based on the findings and results from the research, mainly from the analysis of the responses to the study questioner. Also in this chapter recommendations and future research are being suggested.

5.1 Conclusions

The main conclusion of the study is that there exists a significant relationship between monitoring and Evaluation systems and promotion of good governance in NGOs in Gaza strip, where 82.1% of the variation in promotion of good governance is explained by Documentation, Data Analysis and use and Resources & Capacity Building.

The following is a summary of the conclusions that can be drawn from this study list based on the research fields:

5.1.1 Monitoring and Evaluation:

The NGOs in Gaza strip use M&E systems that work in concert to produce the outcome of good governance and there is an M&E system that can promote the involvement in the decision making in the NGOs in the Gaza strip.

The following is a summary of the conclusions that can be drawn from this study based on the five dimensions of M&E:

1. Resources and Capacity Building.

The responses showed that the resources and capacity building within the M&E system is somewhat affecting the promotion of good governance in the NGO, with an overall weighted average of 64.2 %

- a. The NGOs in Gaza strip have an M&E budget within the overall program budget (weighted mean is 68.89%).
- b. The NGOs in Gaza strip need to get sufficient number of M&E team staff in the NGOs, as the results shows that the number of M&E staff members is not sufficient in relation to the program size(weighted mean is 61.47%).

2. Documentation.

NGOs in Gaza have sufficient documentation; the mean of the field documentation is 70.16%.

- a. There is an up-to-date implementation timeline for M&E activities available at the NGOs in the Gaza strip (weighted mean is 73.58%).
- b. The NGOs need to keep a documented confidentiality protocol available in the NGO; this field had weighted mean of 65.05%.

3. Data Collection & Management.

The NGOs in Gaza are well in the area of data collection and management; this field had an average weighted mean of 79.75%.

- a. Historical data is properly stored, up to date and readily available at the NGOs in the Gaza strip (weighted mean is 82%), this reflect that the historical data is considered as a critical resource at the NGOs.
- b. The NGOs in Gaza strip need to care more about the existence data management guideline (E.g. filing systems for paper forms or back up procedures for electronic data); this field had a weighted mean of 79.75%.

4. Data Analysis and Use.

The data analysis and use seems to be well done in the NGOs in the Gaza strip, its average weighted mean is 78.02%.

- a. The Program/technical staff is of the NGOs in Gaza are familiar with key indicators and results pertaining to their program/technical area (weighted mean is 81.21%).
- b. There is a requirement to keep written procedures in place to ensure regular (at least quarterly) review of M&E data by program/project managers and/or COP, M&E staff, other technical staff and partners; this field had a weighted mean of 73.11%.

5. Evaluation.

The evaluation seems to be good in the Gaza strip NGOs; its average weighted mean is 76.26%.

- a. The NGOs in the Gaza strip maintain personal data according to national or international confidentiality guidelines (weighted mean is 79.37%).
- b. The NGOs in Gaza strip need to work more on the outcome or impact evaluation to be planned for the program the average related to this field was 70.89%.

5.1.1 Promotion of Good Governance:

The monitoring and evaluation systems had a good rule in the promoting the good governance had a good; the average weight mean for this is 75.81%.

- a. There is a Monitoring and Evaluation system that can promote the involvement in the decision making in the NGOs in the Gaza strip (weighted mean is 79.74%).
- b. The NGOs in Gaza strip need to work on using information from the M&E unit in its periodic publishing about the organization's activities; the weighted mean for the field related to this is 71.21%.

5.2 Recommendations

NGOs in the Gaza strip in general need to improve their monitoring and evaluation systems, specially that M&E takes place at whatever level is relevant to the organization seeking the information, and take place in the context of a strategic dialogue among development agencies and their governmental clients, to ensure that the NGO has that effective M&E system there should be the following:

1. A sufficient number of M&E team staff in relation to the program size, this staff need to receive regular mentoring and training and to be dedicated to the M&E tasks.
2. A documented confidentiality protocol at the NGO to secure any personal data could be kept at the NGO; the personal data is a critical issue being handled by the M&E system, usually these written confidentiality protocol help in protecting beneficiaries and in supporting the integrity towards the beneficiaries.
3. Data management guidelines should exist (e.g. filing systems for paper forms or back up procedures for electronic data); these guidelines lead to standardized data management between the deferent programs being implemented at the NGO.
4. Written procedures should be in place to ensure regular (at least quarterly) review of M&E data by program/project managers and/or COP, M&E staff, other technical staff and partners, this can support the transparency and accountability towards the NGO staff.
5. An outcome or impact evaluation should be planned for the program (especially unique and large-scale programs); measuring the impact of the programs being implemented by the NGO and sharing the results of this impact assessment is considered to be a part of the accountability towards the community and towards the stakeholders.
6. The NGOs should use information from the Monitoring and Evaluation unit in its periodic publishing about the organization's activities; the effort and the resources spent in the M&E processes should be reflected in the support of reporting internally and externally, this to support the decision making and to be accountable .

5.3 Future suggested research

- The role of monitoring and evaluation systems in developing sustainable development programs.
- The ways of empowering the decision making using the outputs of monitoring and evaluation tool.
- The relation between program planning and the promotion of good governance at the NGOs.

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Annex I-a : Study Questioner.

Dear respondent,

The researcher is conducting an academic research about the

Monitoring and Evaluation Role in Promoting Good Governance in the Non-Governmental Organizations in the Gaza Strip

The research is a requirement for the fulfillment of the Master of Business Administration degree.

Please fill the questionnaire with care and accuracy bearing in mind that the information will be treated with utmost care and privacy. It will be only used for the purpose of academic research.

Thank you for your cooperation

Researcher,
Safaa Hourany

First Section : Primary Data

(Please put X in front of the suitable answer)

Personal data.

A. Age in years:

- Less than 30 years 30 – less than 40 years
 40 – less than 50 50 years or more

B. Gender:

- Female Male

C. Educational level:

- General secondary or less Diploma
 Bachelor Master Doctoral

D. Years of experience :

- less than 5 years 5- less than 10 years 10 years or more

Organizational data.

E. Organization age in years:

- less than 5 years 5- less than 10 years 10 years or more

F. Number of formal employees (including the program team and employees who get salaries except volunteers):

- 10 to less than 20 more than 20

G. Estimated expenditure average for the last two years:

- From 100,000 to 1,000,000 NIS
 More than 1,000,000 NIS

H. Geographical area of work (note you can select more than one choice)

- North of Gaza Khanyounis
 Gaza City Rafah
 Middle Area All governorates

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Second section : Monitoring and Evaluation System

(Please write a grade from 1 to 10 in front of the following sentences , to reflect the degree of your agreement on the sentence , for example 1 means disagree and 10 means fully agree)

1	Resources & Capacity Building	Degree
1.1	The M&E budget within the overall program budget	
1.2	There is/are dedicated staff for M&E	
1.3	The number of M&E team staff is sufficient in relation to the program size.	
1.4	Members of the M&E team have received initial orientation on the project M&E system	
1.5	Members of the M&E team have been trained at least once in the last two years	
1.6	Members of the M&E team have received a mentoring/supervision from their supervisor in the last 6 months	
2	Documentation	Degree
2.1	There is an M&E plan (or PMP) which is up to date	
2.2	Supervision procedures are documented in writing	
2.3	Targets have been set for key performance indicators	
2.4	An up-to-date implementation timeline for M&E activities is available	
2.5	M&E work plan includes regular internal DQA activities	
2.6	The up-to-date M&E work plan indicates persons responsible for each activity, including any M&E-related roles for the program/technical staff and implementing partners	
2.7	M&E plan/PMP has a dataflow chart that clearly demonstrates how data reaches program managers and donors/government	
2.8	Documented confidentiality protocol is available (If personal records maintained)	
3	Data Collection & Management	Degree
3.1	Training registers/documentation are available and meet donor standards	
3.2	Data collection tools include all required program/project indicators	
3.3	Data management guidelines exist (e.g. filing systems for paper forms or back up procedures for electronic data)	
3.4	Historical data is properly stored, up to date and readily available	
3.5	The project has one or more electronic M&E databases which are up to date	
3.6	Data from services is disaggregated by gender and age and training by gender	

3.7	Field level data entry (filling in forms) occurs immediately or shortly after service provision to limit recall bias	
3.8	The number of data collection tools is sufficient for program needs and not excessive	
4	Data Analysis and use	Degree
4.1	The majority of data collected is reported	
4.2	Reasons for under- or over-performance (e.g. not achieving important targets) are documented	
4	Data Analysis and use (Continued)	Degree
4.4	There is evidence that data analysis has led to improvements in program design or implementation	
4.5	Donors and/or government have received an analysis report or attended a meeting with results presented - over and above minimum reporting requirements - within the last 12 months	
4.6	Program/technical staff are familiar with key indicators and results pertaining to their program/technical area	
4.7	A senior staff member (e.g. Program Manager) is responsible for reviewing aggregated data prior to release of reports from M&E unit	
4.8	Monitoring data is accessible to relevant technical staff and manager(s)	
5	Evaluation	Degree
1.5	Evaluation activities are explicitly outlined in the M&E plan	
2.5	An outcome or impact evaluation is planned for the program (especially unique and large-scale programs)	
3.5	Reports of any past evaluations are available	
4.5	Findings from past evaluations have resulted in program improvements	
5.5	Relevant personal data are maintained according to national or international confidentiality guidelines	
6.5	Evaluation results have been disseminated to all stakeholders	
7.5	There is a mechanism in place for obtaining periodic feedback on service acceptability from beneficiaries/ target group members	

Third section : the role of Monitoring and Evaluation in the promotion of good governance in the organization

(Please write a grade from 1 to 10 in front of the following sentences , to reflect the degree of your agreement on the sentence , for example 1 means disagree and 10 means fully agree)

6	Promotion of good governance	Degree
6.1	The organization owns a Monitoring and Evaluation system that helps in the promotion of good governance.	
6.2	The Monitoring and Evaluation system of the organization adds a value to the organizational work.	
6.3	The Monitoring and Evaluation system of the organization can determine to the degree of the suitability of the being implemented programs to the actual community needs.	

6.4	The Monitoring and Evaluation system of the organization can help in the promotion of the effectiveness and efficiency of the programs being implemented by the organization.	
6	Promotion of good governance (Continued)	Degree
6.6	The reports being published by the Monitoring and Evaluation system helps in achieving the transparency towards the beneficiaries.	
6.7	The results offered by the Monitoring and Evaluation system affect the decisions taken by the board of directors in the organization	
6.8	The Monitoring and Evaluation system in the organization guarantees that no personal information about the beneficiaries could be shared.	
6.9	The results of Monitoring and Evaluation activities are being shared with the donors\governmental organizations.	
6.10	The Monitoring and Evaluation activities are being integrated sufficiently in the administrative arrangements of the organization.	
6.11	The management of the organization considers the Monitoring and Evaluation system as a serous effective tool that promotes the good governance.	
6.12	The information from the Monitoring and Evaluation reports is being used to develop new programs that meet the real needs of the community.	
6.13	The targeted community members are being involved in the determination of their needs through the Monitoring and Evaluation activities.	
6.14	There is a Monitoring and Evaluation system that can promote the involvement in the decision making in the organization.	
6.15	There is a balance in the Monitoring and Evaluation roles and responsibilities at the deferent managerial levels.	

Thank you for your cooperation in answering the questioner

Annex I-b: Study Questioner (Arabic Version).

الأخ الكريم / الأخت الكريمة المحترم/ة
السلام عليكم ورحمة الله وبركاته،،،
تقوم الباحثة بإعداد دراسة بعنوان:

أثر أنظمة المراقبة و التقييم القائمة في تعزيز الحكم الرشيد في المؤسسات الأهلية في قطاع غزة، من وجهة نظر العاملين في المؤسسات الأهلية.

وذلك استكمالاً لمتطلبات الحصول على درجة الماجستير في ادارة الأعمال من الجامعة الإسلامية بغزة، علماً بأن الإجابة قد تستغرق بعضاً من وقتك الثمين إلا أننا نتطلع إلى تعاونك معنا ونثق في أنك تدرك أهمية الإجابة على أسئلة الاستبانة بدقة وعناية لما لهذه الإجابة من أهمية في تحقيق أهداف هذه الدراسة وخدمة المجتمع، علماً بأن هذه البيانات ستعامل بسرية مطلقة ولن تستخدم إلا لأغراض البحث العلمي فقط.

ولكم جزيل الشكر،،،
الباحثة

صفاء الحوراني

القسم الأول : بيانات أولية

(الرجاء وضع اشارة X أمام الإجابة الملائمة)

أولاً : معلومات شخصية .

A. العمر بالسنوات :

() أقل من 30 سنة () 30 – أقل من 40 سنة

() 40 – أقل من 50 سنة () 50 سنة أو أكثر

B. الجنس:

() أنثى () ذكر

C. الدرجة العلمية:

() ثانوية عامة أو أقل () دبلوم متوسط

() بكالوريوس () ماجستير () دكتوراه

D. سنوات الخبرة :

() أقل من 5 سنوات () 5 – أقل من 10 سنوات () 10 سنوات فأكثر

ثانياً: معلومات عن المؤسسة.

E. عمر المؤسسة بالسنوات:

() أقل من 5 سنوات () 5 – أقل من 10 سنوات () 10 سنوات فأكثر

F. عدد الموظفين الرسميين (شامل موظفي البرامج و الموظفين الذين يتقاضون راتباً ما عدا المتطوعين):

() 10 – أقل من 20 () أكثر من 20

G. المعدل التقديري للمصروفات السنوية للسنتين الماضيتين:

() من 100,000 إلى 1000,000 شيكل

() أكثر من 1000,000 شيكل

H. المنطقة الجغرافية لعمل المؤسسة : (يمكن اختيار أكثر من منطقة)

() شمال قطاع غزة () خان يونس

() رفح

() مدينة غزة

() كافة المحافظات

() المنطقة الوسطى

القسم الثاني : نظام المراقبة و التقييم

(الرجاء وضع درجة من 1 إلى 10 أما م كل من العبارات التالية ، بحيث تعكس مدى موافقتك على العبارة مثلا 1 يعبر عن عدم رضاك و 10 تعبر عن رضاك التام)

الدرجة	الموارد وبناء القدرات	1
	يوجد ميزانية محددة للمراقبة و التقييم في إطار الميزانية العامة للمؤسسة	1.1
	يوجد في المؤسسة موظفين مفرغين للمراقبة و التقييم	2.1
	عدد موظفي المراقبة و التقييم كافٍ بالنسبة لحجم البرامج المنفذة من خلال المؤسسة	3.1
	يتلقى موظفي المراقبة و التقييم توجيه أولي حول نظام المراقبة و التقييم بالمؤسسة	4.1
	يتم تدريب أعضاء فريق المراقبة و التقييم مرة واحدة كل عامين على الأقل	5.1
	يتلقى أعضاء فريق المراقبة و التقييم لقاءات توجيهية من قبل المشرف عليهم	6.1
الدرجة	التوثيق	2
	يوجد خطة مراقبة و تقييم محدثة لدى المؤسسة	1.2
	يتم توثيق إجراءات الرقابة كتابيا	2.2
	يتم وضع أهداف لمؤشرات الأداء الرئيسية للمؤسسة	3.2
	يوجد جدول زمني محدث للأنشطة الخاصة بالمراقبة و التقييم	4.2
	تتضمن خطة العمل الخاصة بالمراقبة و التقييم أنشطة دورية متعلقة بضمان جودة الوثائق الداخلية للمؤسسة	5.2
	تشير خطة العمل المحدثة للمراقبة و التقييم إلى الأشخاص المسؤولين عن كل نشاط	6.2
	تحتوي خطة المراقبة و التقييم على مخطط تدفق البيانات الذي يوضح بجلاء كيف تصل البيانات إلى مديري البرامج والجهات المانحة / الحكومة	7.2
	يوجد بروتوكول موثق متعلق بسرية البيانات (إذا كانت المؤسسة تمتلك ملفات شخصية للمستفيدين)	8.2
الدرجة	جمع و ادارة البيانات	3
	يوجد سجلات و وثائق تلبية معايير المؤسسات المانحة	1.3
	تتضمن أدوات جمع البيانات على جميع المؤشرات الخاصة بالبرامج و المشاريع	2.3
	توجد مبادئ توجيهية لإدارة البيانات (مثل نظام تخزين الملفات الورقية أو إجراءات النسخ الاحتياطي الالكتروني للبيانات)	3.3
	يتم تخزين البيانات التاريخية بشكل صحيح، بحيث تكون متاحة بكل سهولة	4.3
	يوجد لكل مشروع قاعدة بيانات محدثة تستخدم لأغراض المراقبة و التقييم	5.3
	تصنف البيانات المجمعة حول الخدمات حسب الجنس والعمر	6.3
	يتم ادخال البيانات من الميدان (ملء استمارات الخدمات) فورا أو بعد وقت قصير من تقديم الخدمات للحد من نسيانها	7.3
	يوجد عدد من أدوات جمع البيانات الكافية لتلبية احتياجات البرامج المنفذة من قبل المؤسسة	8.3
الدرجة	تحليل البيانات واستخدامها	4
	يتم عمل تقارير في أغلب البيانات التي يتم جمعها	1.4
	يتم رصد أسباب الابتعاد عن الأهداف سواء بالزيادة أو النقصان (على سبيل المثال عدم تحقيق	2.4

أهداف هامة	
3.4	يتم تطبيق إجراءات موثقة (على الأقل كل ثلاثة أشهر) لاستعراض البيانات المتعلقة بالمراقبة و التقييم
4.4	يؤدي تحليل البيانات إلى تحسينات في تصميم البرامج وتنفيذها
5.4	تتلقى الجهات المانحة و / أو الحكومية تقارير تحليل البيانات
6.4	موظفو البرامج و الموظفون الفنيون على دراية بالمؤشرات والنتائج الرئيسية المتعلقة ببرنامجهم أو منطقة عملهم
7.4	يقوم أحد كبار الموظفين (على سبيل المثال مدير البرامج) بمراجعة البيانات المجمعة قبل نشر التقارير من قبل وحدة المراقبة و التقييم
8.4	تتاح بيانات المراقبة و التقييم للموظفين و المدراء المعنيين
5	التقييم
الدرجة	
1.5	ترد أنشطة التقييم صراحة في خطة المراقبة و التقييم
2.5	يتم إجراء تقييم نتائج أو آثار للبرامج (خصوصا للبرامج الفريدة والبرامج واسعة النطاق)
3.5	تتاح تقارير عن أي من التقييمات السابقة
4.5	تستخدم النتائج من التقييمات السابقة في تحسين البرامج
5.5	تتم المحافظة على البيانات الشخصية ذات الصلة وفقا لمبادئ توجيهية وطنية أو دولية حول سرية المعلومات
6.5	يتم نشر نتائج التقييم لجميع أصحاب المصلحة
7.5	يتم اتباع آلية معينة للحصول على التغذية الراجعة دوريا من المستفيدين

القسم الثالث : دور نظام المراقبة و التقييم في تعزيز الحكم الرشيد في المؤسسة

(الرجاء وضع درجة من 1 إلى 10 أما م كل من العبارات التالية ، بحيث تعكس مدى موافقتك على العبارة مثلا 1 يعبر عن عدم رضاك و 10 تعبر عن رضاك التام)

6	تعزيز الحكم الرشيد	الدرجة
1.6	يوجد لدى المؤسسة نظام مراقبة و تقييم يساعد على تعزيز الحكم الرشيد في العمل التنظيمي	
2.6	يضيف نظام المراقبة و التقييم في المؤسسة قيمة لعمل الإدارة ، بما ينتج عنه من أدوات ادارية و معلومات	
3.6	يستطيع نظام المراقبة و التقييم الموجود في المؤسسة تحديد مدى توافق البرامج المنفذة و احتياجات المجتمع	
4.6	يساعد نظام المراقبة و التقييم المستخدم في المؤسسة في تعزيز فعالية و كفاءة البرامج المنفذة من قبل المؤسسة	
5.6	تستخدم المؤسسة معلومات من تقارير وحدة المراقبة و التقييم في منشوراتها الدورية حول أنشطة المؤسسة	
6.6	تساهم التقارير المنشورة من قبل نظام المراقبة و التقييم في المؤسسة في تحقيق الشفافية تجاه المستفيدين	
7.6	تؤثر النتائج التي تعرضها تقارير المراقبة و التقييم على القرارات المتخذة من قبل مجلس الإدارة في المؤسسة	

8.6	يضمن نظام المراقبة و التقييم عدم نشر أي معلومات شخصية حول المستفيدين من المؤسسة
9.6	يتم مشاركة نتائج عمل نظام المراقبة و التقييم ضمن التقارير المقدمة إلى المؤسسات المانحة/الجهات الحكومية
10.6	يتم دمج أنشطة المراقبة و التقييم بشكل كاف في الترتيبات الادارية للمؤسسة
11.6	ادارة المؤسسة تنظر بجدية لنظام المراقبة و التقييم و تعتبره أداة إدارية فعالة لتعزيز الحكم الرشيد
12.6	تستخدم المعلومات الواردة من نظام المراقبة و التقييم في تنفيذ برامج تستجيب للاحتياجات الخاصة لأفراد المجتمع
13.6	يتم اشراك أفراد المجتمع المستهدفين في تحديد احتياجاتهم من خلال أنشطة المراقبة و التقييم
14.6	يوجد لدى المؤسسة نظام مراقبة و تقييم قادر على تعزيز المشاركة في اتخاذ القرارات
15.6	يوجد توازن في المهام و المسؤوليات المتعلقة بالمراقبة و التقييم في المستويات الادارية المختلفة

شكراً لكم على تعاونكم في الاجابة على أسئلة الاستبيان

Annex II-A: List of NGOs whose annual expenditure is \geq 100,000 NIS and less than 1,000,000 NIS with a total number of regular employees \geq 10.

	Registration Number	Organization	Number of regular workers	Annual Expenditure of 2014 in NIS
1	8002	Mother Charity Association for Development	11	223,626.00
2	7716	Palestinian truth and justice Association	11	237,850.00
3	1902	Female university graduates Association	11	692,219.00
4	7402	Bureij Association for Community Rehabilitation	12	204,867.00
5	8171	Zahra Association for the development of women and children	12	215,581.00
6	7387	Charity Family Development Association	12	255,591.00
7	7530	Society of Friends of the Palestinian Child charity	12	337,769.00
8	7696	Future Charity	12	354,792.00
9	7465	The Palestinian Centre for Organic Agriculture Association	12	824,918.00
10	7588	The book Charity	13	119,147.00
11	7577	Nour Association for Community Development Charity	13	135,278.00
12	7518	Knights of Tomorrow Youth Association charity	13	402,028.00
13	7211	Balsam Association for Community Rehabilitation	14	159,483.00
14	7791	Association Palestine Center for the care of trauma victims	14	324,888.00
15	7313	National Assembly for Democracy and Law Charity	15	184,559.00
16	7183	The voice of the community for social and developmental work of the Association	15	460,206.00
17	8201	Amal Association for People with Cochlear Implants	15	480,400.00
18	2054	National Center for Community Rehabilitation Association	15	599,472.00
19	7341	Sacher Association for the development of the Palestinian	16	703,533.00

	Registration Number	Organization	Number of regular workers	Annual Expenditure of 2014 in NIS
		women's capabilities		
20	1910	Central Blood Bank Association	16	997,713.00
21	7182	Prospects Association for Development and Development	17	331,111.00
22	8166	Basma Association Foundation hope to take care of cancer patients	17	469,174.00
23	5099	Deir al-Balah Association for Community Development and Children	18	132,712.00
24	7671	Rayaheen Charity	18	255,983.00
25	7932	Tender Without Borders Relief and Community Development Association	18	395,695.00
26	7327	Order of the Phoenix Society for Community Development	18	460,409.00
27	7526	Happiness Childhood Association	18	461,971.00
28	7367	Homeland Association for Heritage and Family Development.	18	489,420.00
29	7056	Maghazi Cultural Center Association	18	496,191.00
30	7893	Eve Future Society	19	337,682.00
31	7569	Al-Wefaq Society for Relief and Development	19	398,462.00
32	7237	Body dignity complex for Culture and Arts	20	107,905.00
33	1920	Culture Society revive the new district	20	127,471.00
34	3021	House Foundation steadfast Association	20	748,167.00
35	8155	ES Society for the care of women and children	22	563,396.00
36	4029	The families of the Tarabin tribe Charity	25	345,086.00
37	7126	Take care of the families of the disabled association	26	538,086.00
38	7717	Family and Community Development Association	26	565,314.00
39	3041	Palestinian Society for the Rehabilitation of the Disabled	28	751,270.00

	Registration Number	Organization	Number of regular workers	Annual Expenditure of 2014 in NIS
40	4067	Maghazi Association for Social Rehabilitation	29	154,506.00
41	7230	Palestinian Youth Association Dawn	32	580,379.00
42	7960	Palestinian Physical Therapy Association	33	272,472.00
43	7611	Palestinian care and upgrading Charity	33	682,278.00
44	7575	Seeds of Hope Charitable Society	35	177,257.00
45	8194	Women's Programs Association-Khan	36	390,278.00
46	7987	Virgin Mary Association	52	149,459.00
47	7630	Tomorrow Palestine Association for Community Development	54	806,832.00
48	7542	Ghassan Kanafani Society development	60	374,597.00
49	4076	Huda Society development	63	993,117.00
50	3067	Education programs for Early Childhood Foundation Association	67	262,377.00
51	7161	General Union of Cultural Centers Association	85	806,452.00
52	1984	Patient's Friends Society	173	522,259.71

Annex II-B: List of NGOs whose annual expenditure is \geq 100,000 1,000,000 NIS with a total number of regular employees \geq 10.

	Registration Number	Organization	Number of regular workers	Annual Expenditure of 2014 in NIS
1	7591	Basma for Culture and Arts Association	11	1,122,633.00
2	7288	Gaza group for Culture and Development Association	11	4,397,789.00
3	7653	Association of repentance charity	12	2,242,481.00
4	7022	Ansar Charity Association	13	11,719,030.00
5	7040	Palestinian Authority on Development	15	1,614,301.00
6	7755	The land of Isra Charity	15	3,750,144.00
7	7511	Dar Palestinian Orphan Society	15	29,779,659.00
8	7196	Tour the Society for Environment and Community Development	16	2,901,875.00
9	8010	Bayader Association for Environment and Development	16	3,022,585.00
10	7078	Women's Affairs Center Association	16	4,523,444.00
11	1908	YMCA	18	1,186,661.00
12	7500	East of Gaza Association for Family Development	19	1,196,847.00
13	6077	Save the Children - Palestine Foundation Association	19	2,223,756.00
14	1940	Islamic Society of the beach	23	6,628,480.00
15	7134	WAC Association for Community Rehabilitation	25	1,333,336.00
16	7123	Charitable Society for Social	25	2,497,587.00
17	7075	Palestinian Youth Center Association	25	5,008,957.00
18	2005	Twitter Association for Culture and Development and Reconstruction	28	1,237,208.00
19	8136	Aisha Society for the Protection of Women and Children	28	4,084,445.00
20	6092	New Horizons Association	30	1,528,853.00
21	7536	Association forum communicate Balnasirat	31	1,015,817.00
22	3071	The development of Beit Lahiya Association	36	3,979,564.00
23	7107	Jebus Charity	37	2,341,016.00

	Registration Number	Organization	Number of regular workers	Annual Expenditure of 2014 in NIS
24	6008	Society of Friends of the Palestinian environment	44	1,849,042.00
25	7620	Al-Aqsa Association for Relief and Development	45	1,786,210.00
26	6002	Al-Falah Charitable Society	46	8,997,841.00
27	7735	Emaar Association for Development and Rehabilitation	51	4,735,313.00
28	7319	Companions Medical Complex Society	52	22,706,326.00
29	6082	The light of knowledge Association	54	6,745,038.00
30	7309	Rahma Charity Association	54	13,281,397.00
31	5075	Deir al-Balah Association for the Rehabilitation of the Disabled	55	1,932,961.00
32	7950	Echoes Technical Society and Media Production	58	2,529,854.00
33	7141	The Palestinian Association for Development and Reconstruction (Byader)	66	3,644,406.00
34	1901	Red Crescent Society	66	10,805,635.00
35	7020	Association Ibn Baaz charity	78	5,990,418.00
36	1951	Culture and Free Thought Association Foundation	79	9,504,712.00
37	8205	Dar es Salaam Charity	82	2,283,672.00
38	4025	Scientific Council for Preaching Salafist Association	93	10,990,825.00
39	2094	Mercy orphanage Association	93	13,292,792.00
40	7194	National Association for Development and - Jabalia	102	3,377,532.00
41	3003	Public Service Association for the neighborhoods of Gaza City	136	11,757,060.00
42	1958	Salah Islamic Association	137	16,114,098.00
43	7025	Gaza Community Mental Health Programme Association	158	9,388,068.00
44	2076	Atfaluna	163	8,469,816.00
45	5057	Companions Association for the memorization of the Koran and forensic science	183	5,931,292.00
46	3023	Dar Al Huda Society for the care of children	184	2,646,259.00

	Registration Number	Organization	Number of regular workers	Annual Expenditure of 2014 in NIS
47	3011	Right in the Association of life for children with disabilities	189	1,645,862.00
48	3056	Dar book and Sunnah Society	193	21,252,333.00
49	1977	Wafa Charity Society	211	30,358,446.45
50	1950	Islamic Society Association	300	6,045,438.00

Annex II: List of questioner evaluation experts:

#	Questioner evaluation experts
1	Dr. Akram Samour
2	Dr. Rushdi Wadi
3	Dr.Sami Abualros
4	Dr. Khaled Dehleez
5	Dr. Sameir Safi
6	Dr. Marwan Al Agha
7	Dr. Mohamed Faris
8	Dr. Ramiz Bdair