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# The Impact of Corruption on the External Environment in Palestine

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Abstract: This study aimed to identify the repercussions of corruption on the external environment in the state of Palestine by answering the following question: to what extent did corruption affect the external environment in Palestine? In order to answer the study question, the researcher relied on the qualitative method through interviewing. The study population consisted of all employees in the non-ministerial public institutions and the Palestinian private sector. The sample was recruited based on the purposeful sampling procedure to perform the study. The study revealed many results as follows: the impact of corruption on the economic environment in Palestine to a medium degree, the results of the study showed that the Palestinian society suffers from the impact of corruption to a high degree on the social environment. Regarding the domain of the repercussions of corruption on the political environment in Palestine, the results of the study showed a high response. The results of the study also found that the impact of corruption on the legal environment in Palestine is high. The results of the study showed that corruption affected the cultural environment in Palestine to a medium degree. The results of the study showed that the impact of corruption on the external environment from the point of view of employees with high response reflects the lack of trust among the citizens and the state. The study introduced several recommendations, the most important of which were: the cabinet's demand that a national strategic plan be adopted across sectors to enhance the anti-corruption efforts and the need to reform the Palestinian tax system through issuing simple and modern legislation and establishing the principle of taxes for services. And therefore, the need to work towards the adoption of a comprehensive plan of action by the Council of Ministers on the rationalization of public expenditure and raise awareness of the community on corruption issues and the mechanism to participate in combating and reporting thereon, rebuilding a social and economic system based on social justice and the need for the judiciary to exercise its role as required by the provisions of the constitution and the law and to build an independent judiciary and take into account the necessary separation between the authorities in the political system and activate mutual control between them and work on the need to activate the role of the Legislative Council because of its vital role in the control of the executive authority, in addition to the implementation of further research on the phenomenon of corruption and its implications in the state of Palestine.

**Key words:** Corruption, external environment, economic environment, social environment, political environment, legal environment, cultural environment

### INTRODUCTION

Corruption is a global societal scourge that human societies have known and suffered from, since, the appearance of man on Earth to this day. It is currently present in all the rich, poor, educated and illiterate, strong and weak societies. Its appearance and persistence is linked to the human desire to obtain material and moral gains which he himself knows is not the right to obtain them, yet he seeks them by improper and illegal means (Abdelatif, 2017).

Corruption is not limited to one aspect of life. Here, lies it's dangerous. Many believe that corruption, for example is limited to politics and politicians. In fact, corruption can penetrate the economic, social, cultural and legal aspects, in addition to the political aspect where corruption is a major threat to the stability and security of societies and undermines their economic institutions and

political structures. Corruption negatively affects moral values and the rule of law which undermines public confidence and impairs development plans and programs.

### MATERIALS AND METHODS

**Statement of problem:** According to opinion polls conducted by the Coalition for Integrity and Accountability (AMAN) in 2010, 57% of citizens believe that corruption reduces the degree of political participation of individuals in political life and 83% of respondents feel that the presence of corruption is felt by the absence of justice and equality, 56.4% of them said that corruption leads to a low degree of patriotism and belonging to it and 57% of them expressed the desire to emigrate abroad.

Of the respondents, 40.1% said that corruption has a significant impact on their personal and family life

and 24% of them said corruption affects some of their personal and family life. The 52.4% among them that corruption negatively affects some of the importance of values and culture in Palestinian society (Al-Masri, 2010).

Based on the following, the problem of the study is to know the extent of the change after nearly 10 years of conducting these surveys conducted by AMAN in 2010 to know the impact of corruption on the external environment in Palestine.

## The study questions:

- To what extent did corruption affect the economic environment in the state of Palestine?
- To what extent did corruption affect the social environment in the state of Palestine?
- To what extent did corruption affect the political environment in the state of Palestine?
- To what extent did corruption affect the legal environment in the state of Palestine?
- To what extent did corruption affect the cultural environment in the state of Palestine?
- What are the anti-corruption mechanisms in the state of Palestine?

## Aims of the study:

- Review and analyze the repercussions of corruption on the economic environment in the state of Palestine
- Review and analyze the impact of corruption on the social environment in the state of Palestine
- Review and analyze the impact of corruption on the political environment in the state of Palestine
- Review and analyze the repercussions of corruption on the legal environment in the state of Palestine
- Review and analyze the repercussions of corruption on the cultural environment in the state of Palestine
- Review and analyze of the anti-corruption mechanisms in the state of Palestine

**Significance of the study:** The significance of the study is to clarify the risks and disadvantages of corruption to any society and to the Palestinian society in particular, especially, in light of the stage that Palestinian people live which is described by many as a process of building and developing at various levels.

This study also contributes modestly to the development of appropriate mechanisms and strategies to address and combat corruption which is a research effort added to the group of theoretical and research efforts that dealt with the topic of corruption in Palestine. It is also hoped that this study constitutes scientific and practical importance to fill the gap in theoretical research in the

field of knowledge regarding the seriousness of the effects of corruption and its impact on the external environment in the state of Palestine.

### Previous studies

Al Masri (2010) study: Corruption in the Palestinian national authority and the impact of fighting it in enhancing the National belonging of the Palestinian individual. The study aimed to study corruption in national authority and investigate its impact on national affiliation and ways of treating it and minimizing its effects to the minimum possible. This study was performed in areas under the administration of the Palestinian authority and was conducted on a random sample of public sector employees. The results of the study are as follows: there are negative results of corruption in the Palestinian authority at all economic, political and social levels which impede the process of development, waste the public funds of the state through illegal payments and weaken the legitimacy of the state and political stability. In addition to increasing wealth of the rich people and widening the gap between classes and increase the proportion of marginalized people in society. Corruption leads to the spread of manifestations and behaviors of alienation and the desire to emigrate and weakness of belonging, the special characteristics of the Palestinian political system features have made the political system of the type of migration to corruption and coexist with it and less enthusiastic in its fight. The study recommended that all anti-corruption laws should be activated at all levels and a clear national plan for reform should be put in action, in addition to involving the public in fighting corruption through awareness programs that contribute to the dissemination of various media.

The study by Oliemat (2015): Implications of corruption on economic development-a case study of Jordan. The study aimed at identifying the economic development, its perspectives, obstacles and measurement indicators, in addition to identifying corruption, its forms, the effects thereof, methods and strategies used to combat and prevent it. The researcher used the descriptive analytical method based on the official data and information in addition to scientific references and the standard analysis method for testing variables. This study was performed in the Jordanian society context. The study reported several results, the most prominent of which is: corruption leads to the accumulation of wealth by the owners of power and influences at the expense of the marginalization of the rest of society which increases the level of poverty and unemployment and leads to the failure to achieve justice in the distribution of wealth and income and distort public expenditure away from the health and education sectors, corruption also affects the

social and moral aspects represented by the lack of honesty and duty and provide generations of fraud and manipulation of the laws and spread the acceptance of corruption in society and harmony with it, failure to attract domestic and Foreign investments because it contradicts with a free competitive environment and waste of resources because of the overlap of personal interests and the emigration of talent abroad due to lack of appreciation and the emergence of moderation and favoritism in the appointment of positions. The study recommended the start of political reforms in the form of participation of all groups in the decision-making process and keeping abreast of administrative, economic and social reforms, activating the role of the judiciary, independence and impartiality, accountability of those involved in corruption issues and adopting a comprehensive national policy aimed at promoting religious principles and establishing optimal principles and values as preventive means against corruption.

The study population: The study population defines all the subjects of the phenomenon studied by the researcher. Thus, the study population is all the subjects or individuals who are the subject of the study problem. Based on the problem of the study and its objectives, the target population consists of all employees in non-ministerial public institutions and the Palestinian private sector.

The study sample: Due to the large size of the study population, the purposeful sample was used to interview the concerned individuals to identify the effects of corruption on the external environment. The following bodies were represented: the Coalition for integrity and accountability-AMAN, the anticorruption authority, Independent Commission for Human Rights.

**The study definitions:** Implications (procedural definition): the extent to which the impact of corruption on the external environment and the emergence of the effects of corruption on them.

**Corruption:** Any act involving misuse of the public office for a particular interest, i.e., the official takes advantage of his or her position to achieve personal self-interest for himself or his group.

**External environment:** Variables or factors that fall outside the boundaries of the organization and its scope and affect the performance of the institution and are affected by these variables phenomena around them and characterized by the factors diversity and variation (Ali, 2016).

**Economic corruption:** Corruption which is the waste of state resources and abuse of the exploitation of the best use of them and weaken the public revenues of the state which impedes economic growth.

**Social corruption:** An imbalance in social and family values and the system of moral values is reflected in the relations between the communities (Agwan, 2011).

**Political corruption:** Behavior based on disavowal of official duties related to public office in order to achieve the special interest of a group or a political or partisan group or violation of official rules in order to form certain types of influence to achieve a special interest of this group.

**Legal corruption:** Corruption which is the loss of prestige of the law and sovereignty through the abuse of corrupters by exploiting their influence and power and undermine the legal trust in the citizens and the apparent infringement on the rights of different individuals (Hayat, 2016).

**Cultural corruption:** It is the emergence of a state of mind among individuals or communities that justify, accept and coexist with corruption which is the exploitation of what is possible to tamper with the nation's thinking and distract it from its original destination (Ahmed and Karim, 2014).

### RESULTS AND DISCUSSION

### Analysis of the results of the study questions

**Instrument scoring:** The table of interpretation of percentages of confidence areas in scoring the interview items was adopted (Table 1 and 2):

**Question 1:** To what extent did corruption affect the economic environment in Palestine? The repercussions of corruption on the economic environment in Palestine

 Table 1: The distribution adopted in the scoring of the interview items

 Descriptions
 Values

 Very high degree
 5

 High degree
 4

 Moderate degree
 3

 Low degree
 2

 Very low degree
 1

Table 2: The interpretation of percentages of confidence areas in scoring the interview items

scoring the interview items	
Descriptions	Percentages
Very high degree	90-10
High degree	80-89
Moderate degree	60-79
Low degree	50-59
Very low degree	< 50

Table 3: The impact of economic environment on corruption

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dividing the benefits of assistance among influential				_		
		4	3	5	4	16/20 = 0.8
people in the state and employing them in programs						
that have no added value						

Mean: 143/200 = 71% moderate degree

(Table 3). It was found through interviews with the competent authorities that tax evasion led to depriving the state of funds and disrupting its ability to carry out projects that serve the society. Tax evasion is the result of citizens paying the state without any compensation. The 77% of the citizens had reported that the level of services provided by the authority in general is not compatible with the volume of taxes that are collected, leading to a curse of the citizen on the state, a loss of confidence between the taxpayers and tax administration, in addition to the odd economic conditions of the citizens and what is reflected in their failure to pay taxes The amount of the public treasury loses by tax evasion is estimated at more than 500 million dollars annually without the existence of a comprehensive and declared government plan to confront it. The legislative impediment in Palestine where the tax evasion is not criminalized as a corruption crime unless it is linked to a public employee or when collusion by a public official led to tax evasion as

well as the vagueness and non-updating of some laws related to taxes, for example, the property tax law in 1955 was not updated to fit the nature of that time, in addition to the absence of deterrent penalties for the subject of tax evasion. In addition, corruption has led to further unemployment in Palestinian society and more poverty. There are many investments, honest owners, they need certain official exemptions but access to those official exemptions are permissible, they need to pay bribes and reject this and invest their money abroad, leading to more unemployment and poverty in society and corruption leads to monopoly. Monopolization is the biggest investment hurdle which is ultimately reflected in rising unemployment and poverty. The study also found that bribery in the Palestinian society is not a large percentage but it is present but in small percentages and it does not affect the economic decisions and policies very much. Bribery affects the right to equality and it is more harmful to the economic sector and the services provided

Table 4: The impact of social environment on corruption

		Independent		Office of financial	
	Anti-corruption	commission for	Coalition	and administrative	
Items	commission	human rights	AMAN	control	Total
The spread of moderation and nepotism in the Palestinian	5	4	5	5	19/20 = 0.95
society led to the widespread of laziness and lack of					
seriousness in the work which kills the ambition of some					
Corruption has led to a lack of belonging due to the	5	4	5	5	19/20 = 0.95
citizen's feeling that he cannot obtain his right to					
work even though he has the right and the necessary					
qualifications					
Corruption has led to social unrest and increased damage to	3	4	4	5	16/20 = 0.8
marginalized groups					
Corruption in Palestinian society has been reflected in	5	3	4	5	17/20 = 0.85
the motives of behavior. Self-interest has become the					
supreme goal of the majority	_		_	_	
Corruption has led to widespread indifference, irresponsibility	3	4	5	5	17/2
and negative intentions among individuals in Palestinian					
society	_			_	
Corruption undermines moral values and value system	3	3	3	5	14/20 = 0.7
in society based on honesty, trusteeship and sincerity			2	-	15/00 0.55
Corruption has contributed to the rise of intolerance,	4	3	3	5	15/20 = 0.75
extremism and the spread of crime in response to the					
collapse of values, unequal opportunities and feelings					
of injustice	5	4	5	£	19/20 = 0.95
Tax evasion led to the failure to achieve tax justice, so that,	3	4	3	5	19/20 = 0.93
the tax is paid by a part of the taxpayers and not paid by					
others because of their ability to evade	3	4	4	5	16/20 = 0.8
Corruption has led to imbalances in income distribution	=	4	4	3	10/20=0.8
among Palestinian society, increasing the number of poor and creating discrimination among social classes					
and creating discrimination among social classes					

Mean: 152/180 = 84% high degree

to society, so that, the amount is the standard and not the public interest of citizens. Position exploitation and conflict of interest have the greatest impact and distortions in economic decisions and policies (Table 3).

Question 2: To what extent did corruption affect the social environment in Palestine? The impact of corruption on the social environment in Palestine as the study found that the existence of strong social relations in the Palestinian society led to the control of moderation and nepotism is largely not treated and is not considered as corruption as a result of those relations and public service is one of the reasons for frustration among citizens and the eleventh annual report of the coalition AMAN that the most prominent form of corruption for 2018 is the nepotism and favoritism by 71% and therefore, the implications of the nepotism and favoritism will be the most part of the Palestinian society and this is confirmed by the competent authorities that were interviewed and there is a great desire among young people for migration outside the home as evidence of the weakness of belonging as a result of lack of access to the right to work or even belonging to the profession will not ministered access to the centers and promotions as it is linked to the relatives of officials and their influence rather than the necessary competence and qualifications (Table 4). The study concluded that the citizen's feeling that the taxes paid by them in improper directions leads to tax evasion

on the one hand and on the other hand, the poor management of the tax file led eventually to the failure to achieve tax justice and the ability of influential people to evade. In addition to the above, the existence of corruption increases the extent of damage to marginalized groups increase poverty and of course that accountability and prosecution is for vulnerable marginalized groups and the presence of social congestion leads to generate a sense of hatred and resentment of the citizen on the state. Commenting on the impact of corruption on values and ethics, it turns out that corruption destabilizes values but not absolutely and comprehensively there are citizens who still adhere to their ethics and values, moral values are a relative issue between one person and another.

Question 3: To what extent has corruption affected the political environment in Palestine? The impact of corruption on the political dimension in Palestine: it clear through the competent authorities that political corruption is highly visible in the Palestinian society. This is confirmed by the eleventh annual report on the reality of integrity and combating corruption in Palestine for the year 2018 (Table 5). It was noted that most appointments in positions and higher categories and promotions were based on the rule of patronage, allegiance and sharing of influence, especially, in the judiciary, the prosecution and the diplomatic corps. The study also found that corruption has strengthened the phenomenon of impunity where the

Table 5: The impact of political environment on corruption

		Independent		Office of financial	
		commission for		and administrative	
Items	commission	human rights	AMAN	control	Total
Corruption has eroded the reputation of the state	2	4	4	5	15/20 = 0.75
and has affected its Foreign relations with states					
Corruption in the Palestinian national authority has	4	4	5	5	18/20 = 0.9
created an atmosphere of political hypocrisy as a					
result of the purchase of political allegiances					
Corruption has contributed to the disintegration of	3	3	2	5	13/20 = 0.65
the stability of the Palestinian political system and					
the control of institutions or countries that lend to					
the state sovereignty					
Corruption has weakened state institutions by employing	5	5	5	5	20/20 = 1
members of the ruling party and those who follow them					
regardless of the issue of efficiency and professionalism					
Corruption in the Palestinian political system has been	2	5	4	4	15/20 = 0.75
reflected in the inadequacy of the role of the supervisory					
bodies in the state through the subordination of the					
control bodies to the ruling authority and its independence			_		45/20 0.75
Corruption has been reflected in the efficiency of	2	4	5	4	15/20 = 0.75
accountability and making it a formal process without					
content for those who have power and influence					15/20 0.75
Corruption has led to the support of policies and political	4	4	4	3	15/20 = 0.75
decisions that generate personal profits even if this leads					
to a general decline in social wealth. The goal is to					
maximize the value of their personal wealth	_	_	_	_	
Corruption led to the hegemony of the executive authority	2	5	5	5	17/20 = 0.85
over the legislative and judicial authorities which allowed					
the ruling authority to monopolize and make decisions and					
to kidnap the government and its resources	_	_	-	_	40/40 00
Corruption has reduced citizen's political participation as	3	5	5	5	18/20 = 0.9
a result of distrust of public institutions and state agencies					

Mean: 146/180 = 81% high degree

proportion of those who are criminalized and imprisoned senior officials is very limited as there are still many cases of court officials with impunity and the corruption led to the theory of mixing powers instead of separation of powers. The executive authority is the one who implements and makes legislation and affects the judicial decision and the domination of the executive authority leads to corruption and corruption leads to executive hegemony, the relationship between them and the disruption of the Legislative Council led to that hegemony, the executive is the one who appoints the head of the judicial authority but on the level of the reflection of corruption and its impact on the stability of the political system, it has been shown that the stability of the regime was significantly affected by the existence of occupation and the conditions of political division rather than the existence of corruption. Corruption has already contributed to the disintegration of system stability but not to the degree to which states control the sovereignty and system of the state.

**Question 4:** To what extent did corruption affect the legal environment in Palestine? The impact of corruption on the legal environment in Palestine: on the level of the

collection of rights, the Palestinian society has gained external sources to collect non-judicial rights such as clans and weapons, internalize persons with influence and prestige and dispense with the role of the judiciary. This is evidence of the citizen's lack of confidence in justice and the rule of law. To abide by the provisions of the laws and the rights of citizens and manifestations of health and education services and violation of the right to equality and the right to a fair trial to ensure the implementation of laws and ensure the rights of citizens. The study found that the most corruption in the judiciary as the judiciary who took the decision to dissolve the Legislative Council and there are many details and tragedies in the judiciary which increased the gap of confidence and weakened citizen's trust in justice and the rule of law and found that the impact and cause of impunity is the political position of the person and party considerations and not bribery in many times (Table 6).

**Question 5:** To what extent has corruption affected the cultural environment in Palestine? The impact of corruption on the cultural environment in Palestine: the study found that despite the criticism of the Palestinian people for corruption, it is still looking for it but the

Table 6: The impact of legal environment on corruption

24010 01 2110 mipato 02 10 gas 411 m omitono on contapaton		Independent		Office of financial	
	Anti-corruption	commission for	Coalition	and administrative	
Items	commission	human rights	AMAN	control	Total
Corruption has been reflected in the lack of serious	4	4	4	4	16/20 = 0.8
implementation of the provisions of the law and the					
clear infringement on the rights and freedoms of					
citizens, depriving the citizens of some of their rights					
Subjugation to the influences and whims of some	3	3	5	3	14/20 = 0.7
influential political influence on the implementation					
and respect of the laws, so respect for the law is the					
exception	_	_		_	
Corruption has been reflected on the justice sector in general	3	5	4	3	15/20 = 0.75
and the judiciary sector in particular by blurring the					
objectivity and impartiality of the judicial process	_				
Corruption affected on the extent of commitment to the	2	4	4	3	13/20 = 0.65
application of laws and legislation on the environment					
such as Law No. 7 of 1999	-				15/20 0.05
Corruption has created a sense of futility to resort to justice,	5	4	4	4	17/20 = 0.85
prompting many to seek other alternatives to solve their own					
problems such as armed formations spread in Palestinian cities		2		2	c/20 0.2
Corruption has contributed to the impunity of perpetrators of	1	2	1	2	6/20 = 0.3
corruption offenses before the courts through bribery	2	4	4	4	14/20 = 0.7
Corruption led to duplication in the application of legal texts	2	4	4	4	14/20 = 0.7
and their interpretation depending on the parties of the relationship and favoritism and courtesy in favor of the					
people of ignorance at the expense of the weak					
Corruption affected the quality of the Palestinian legislative	4	4	4	4	16/20 = 0.8
framework through the imposition of some amendments to	4	4	4	4	10/20 - 0.8
the provisions of the law unjustified such as the					
anti-corruption law, allowing the head of the anti-corruption					
commission to continue for more than one mandate					
commission to commune for more than one mandate					

Mean: 111/160 = 69% moderate degree

moral religious reason still prevails. The study also found that As corruption spreads, the coexistence of citizens increases and their cultural awareness of the dangers of corruption diminishes and it turns out that corruption is not the reason for the reluctance to support cultural projects but that the tendency of citizens to sports activities and clubs more than their tendencies and their preference of cultural matters, so, support for sports activities more and in terms of corruption in education, it is noted that in the granting of grants to certain persons at the expense of persons who deserve those grants more than others (Table 7).

Question 6: What are the anti-corruption mechanisms in Palestine? According to the unstructured interviews conducted with a number of directors and advisors in the competent authorities, a number of anti-corruption mechanisms have been reached. The legal adviser to the Coalition for Accountability and Integrity (AMAN) stated that there is a sincere will and intention of the political leadership to fight corruption. Through strict measures both preventive or punitive against the elements of corruption is the most important and the first application, in addition to strengthening the values of community and ethics of citizens such as religion, honesty and sincerity in the performance of work and stressed the importance of the role of the regulatory institutions in the fight against

corruption the head of the planning, development and capacity development unit in the office of financial and administrative supervision stressed the importance of supporting the state's censorship institutions and granting them full independence. The focus on the educational system by educating generations about the scourge of corruption and its effects has an echo and a role. Building the awareness of the need to combat corruption through the moral construction of the citizen and the institution. As for the anti-corruption authority, the Director of the Department of Legislation reported the importance of preventive measures to prevent the crime of corruption from happening and is to educate students of schools and universities and staff in the sense of all citizens in the country in addition to the provision of brochures and publications. After the stage of preventive measures, law enforcement, after the crime of corruption such as the actual accounting and not the informal actions of the perpetrators of corruption. As for the independent commission for human rights, the legal researcher pointed to the importance of developing laws related to corruption to get closer to the anti-corruption agreement, in addition to activating accountability, it is a very strong mechanism to combat corruption. Formal accountability exists but the most important is to ensure its implementation and activation.

Table 7: The impact of cultural environment on corruption

		Independent		Office of financial	
	Anti-corruption	commission for	Coalition	and administrative	
Items	commission	human rights	AMAN	control	Total
Corruption has crystallized the culture of gains and	5	3	4	5	17/20 = 0.85
ambitions, so that, the culture of gain becomes dominant					
among the citizens					
Corruption has led to the prevalence of a state of mind among	5	3	4	5	17/20
individuals who justify their existence and co-exist with it, so					
that, the perpetrator of corruption is not considered guilty in					
the community as the intermediaries in the recruitment process					
The media in the Palestinian society contributed to polishing	3	3	5	5	16/20 = 0.8
and glorifying the ruling regimes, regardless of their sincerity		_	_		40/20 05
Corruption in the Palestinian society has been reflected in the	1	3	3	3	10/20 = 0.5
education sector, affecting the quality of education					1.6/20 0.0
Corruption led to the assignment of those who are intellectually	7 4	4	4	4	16/20 = 0.8
and culturally incompetent in positions of leadership		4		4	12/20 0.65
Corruption has contributed to the loss of the rights of the		4	4	4	13/20 = 0.65
original creator and his lack of appreciation by focusing on	l				
less important issues Corruption in the Palestinian public sector has been reflected	1 1	4	4	4	13/20 = 0.65
in the reluctance to support cultural projects and intellectuals		4	4	4	13/20 - 0.03
and limited support to some clubs and athletes	,				
Despite the constant complaints of citizens and their	r 5	4	5	5	19/20 = 0.95
resentment of modesty and favoritism, they practice it as part of		4	3	J	19/20 - 0.93
culture and everyday life	L				
The spread of corruption has reduced cultural awareness among	, 1	1	4	5	11/20 = 0.55
citizens about the dangers of corruption and its effects	, 1	1	-	5	11/20 - 0.55
chizons about the dangers of confuption and its effects					

Mean: 132/180 = 73% moderate degree

### CONCLUSION

Conducting more researches and studies on the phenomenon of corruption and its repercussions in the state of Palestine and putting such studies at the disposal of citizens in order to form a general culture aimed at deepening citizen's knowledge of corruption crimes and its effects on all environments in the Palestinian society.

### RECOMMENDATIONS

Requesting the Council of Ministers to adopt a national strategic plan cross-sectoral to strengthen the anti-corruption efforts, so that, it is a national participatory strategy through the participation of various sectors official and private sector. The necessity of reforming the Palestinian tax system through issuing simple, clear and modern legislation with appropriate and reasonable tax rates for citizens, establishing the principle of taxes for services and directing the sums collected in the right path, soas to build confidence between the citizens and the government.

The need to work on the adoption of a comprehensive plan of action by the Council of Ministers on the rationalization of public expenditure in each of the areas in the forefront of this area of security expenditures and purchase of new cars and address the problem of a large number of cars with the security services as a large number of them are used for personal purposes, travel and mobility.

Promote and raise the awareness of the society about corruption issues and the mechanism of participation in combating and reporting on it and raising awareness of the danger posed by corruption to the society by using various means such as awareness and information materials, intensifying courses for students as future leaders, awareness-raising workshops, targeted gatherings and various social media to create an environment of repelling corruption.

Review and rebuild a social and economic system based on social justice through a change in the direction of the budget which is currently based on the provision of minimum services and the satisfaction of elites and institutions in a window to build a vision of development working for citizens and guidance to take into account the need to direct budgets for specific sectors and services and areas and marginalized categories.

Reducing discrimination in party-based recruitment processes in Palestinian public sector departments and institutions by strengthening and tightening controls on recruitment procedures, disseminating information at all stages, adopting the principle of competence and merit in employment and enhancing the concept that the employee serves the citizens as he receives his salary from the taxpayers which are the citizens.

The need for the judiciary to exercise its role as required by the provisions of the constitution and the law by issuing fair and bold judicial decisions to impose the rule of law on both the ruler and the sentenced person.

Building an independent, strong and impartial judicial system and taking into account the necessary

separation of powers in the political system. A basic principle of good governance is the balanced distribution of power between the three parties (legislative, executive and judicial) and to ensure an integrative relationship between the authorities and activate mutual control between them.

Work on the need to activate the role of the Legislative Council because of its vital role in the control of the executive authority which limits the spread of corruption.

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