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PALESTINE AND THE PALESTINIAN LOCAL AUTHORITIES: AN ANALYTICAL PERSPECTIVE

ABSTRACT

The article's objective is to provide an overview of Palestine and an analytical view of the Palestinian local government sector. The qualitative method was used by reviewing many articles, reports, books, and studies related to Palestine, in addition to the Palestinian local government sector and local authorities, using several journals and scientific search engines. Thus, the article provided a comprehensive overview of the history of the Palestinian local authorities. It also clarified the objectives of the Palestinian local authorities, in addition to their duties and characteristics. The article also worked to identify the obstacles and challenges facing the Palestinian local authorities. Moreover, it demonstrated the legal and regulatory framework governing the Palestinian local authorities. Furthermore, it presented the distribution and classification of local authorities in the southern Palestinian governorates. This article contributes to enriching the literature related to the reality of the Palestinian local authorities. Contributes to achieving a more reasonable understanding and realisation of the nature of the Palestinian local authorities. Contributes to providing a comprehensive view of the Palestinian local authorities in terms of history, purpose, tasks, characteristics, obstacles, challenges, law, and oversight.

KEYWORDS: Palestine; Palestinian local authorities; local government; Gaza strip; southern governorates

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1. Introduction

1.1. Overview of Palestine

Palestine is the southwestern part of the Levant, a land located in western Asia on the eastern coast of the Mediterranean Sea. Palestine occupies an important strategic position as it is the meeting point of the eastern and western wings of the Islamic world, and the link between Asia and Africa. The following is a brief review of Palestine¹. The Ottoman Caliphate of Palestine ended in 1917, and Palestine fell under the British Mandate. Since then, Britain has forcibly opened the organized project of Judaizing Palestine. As a result, it issued the Balfour Declaration through the British pledge to establish a national home for Zionist Jews in Palestine. The British colonial policy was based mainly on plots, fraud, brutal force of arms, injustice, oppression, and systematic criminality. It also facilitated the immigration of Jews and their entry into

1 M. M. SALEH. *Palestine: a series of systematic studies on the Palestinian issue*. Kuala Lumpur, Malaysia: Fajar Ulung Sdn. Bhd. & Professional Eagle Trading Sdn. Bhd, 2002; N. M. ABUZUHRI. Relationship between Entrepreneurship Education, Entrepreneurial Opportunity Recognition and Entrepreneurial Career Option among Palestinian Undergraduate Students. *PhD Thesis*. Kedah, Malaysia: Universiti Utara Malaysia, 2018; W. H. AL MUDALLAL, A. A. ABU AMER. *Studies in the Palestinian cause*. Gaza, Palestine: Ummah open University-Gaza, 2013; A. J. Abu Mur. Historical development of the Palestinian state project (1964-1999 AD). *Master Thesis*. The Islamic University of Gaza, 2014; Saleh, M. M. *The Palestinian Issue: Historical Background and Contemporary Developments*. Beirut, Lebanon: Al-Zaytouna Centre for Studies and Consultations, 2012; K. ZEDAN, , G. DAAS, , & Y. AWWAD. Municipal bonds as a tool for financing capital investment in local government units in Palestine. *Investment Management and Financial Innovations*, 17(1), 2020, 213-226; M. J. MKHEIREZ, M. K. HAMDAN, , M. J. AL SHOBAKI, , S. S. ABU-NASER, & S. A. EL TALLA. Solid Waste Management Work Policy in Major Municipalities in the Southern Palestinian Governorates. *International Journal of Academic Accounting, Finance & Management Research*, 5(9), 2021, 46-67; S. J. BAWATNEH. Analytical View on the Impact of Foreign Aid on the Palestinian Local Development within the Framework of the Local Government Sector - Under the State Building Phase -. *Open Science Journal*, 5(1), 2020, 1-22; M. M. Saleh. *The Palestine Issue: Historical Background and Contemporary Developments*. Beirut, Lebanon: Al-Zaytouna Centre for Studies and Consultations, 2022. M. H. Dalloul, Z. Binti IBRAHIM, & S. T. URUS. Financial Crises Management in Light of Accounting Information Systems Success: Investigating Direct and Indirect Influences. *Sustainability*, 15(10), 2023, 8131.

Palestine from all over the world, granting them lands and facilitating the task of controlling them. In addition, it provided them with all means of military power. Thus, during the 1948 Palestine War, the Zionist forces managed to occupy about 77% of the land of Palestine (20770 km²) and established the Zionist entity under what is called Israel, relying entirely on military force, destruction, displacement, ethnic cleansing, and massacres against the Palestinian Arab people. Thus, only two parts of Palestine remained: the West Bank (5876 km², 21.7%) and the Gaza Strip (363 km², 1.3%), which were subjected to Jordanian and Egyptian occupation until the Six-Day War in 1967. Through this war, the forces of the Zionist entity were able to occupy and control Palestine since then. Thus, the Jews occupied the entire city of Jerusalem, in both its western parts in 1948 and its eastern part in 1967, where the Al-Aqsa Mosque is located. This occupation was followed in 1980 by the declaration of Jerusalem as the unified eternal capital of the occupying Israeli entity. Since then, this region has witnessed a systematic settlement policy, the appropriation of the land, and relentless attempts to Judaize it and displace its Palestinian people by the most horrific means. Israel also carries out ethnic cleansing against them to replace them with Jewish settlers and establish Jewish settlements.

Since 1967, dozens of international resolutions have been issued by the UN and the Security Council rejecting the annexation of East Jerusalem by the Israeli entity and any physical, administrative, or legal measures that change the reality of Jerusalem and considering that to be null. These decisions considered the Israeli entity an occupying power that must be ended and that it should leave Jerusalem, the West Bank, and the Gaza Strip, as a whole, without conditions. These decisions also affirmed the right of return of the displaced and Palestinian refugees to their lands. Although they recognize the rights of the Palestinians, these resolutions and other resolutions still being issued so far lack the absolute seriousness and the necessary mechanism to compel the Israeli entity to respect international resolutions. While the Israeli occupation continues,

the Palestine Liberation Organization (PLO) was established in 1964 and obtained the status of an observer member in the UN in 1974. By 1988, the PLO declared the independence of Palestine, where 135 member states of the UN recognized the State of Palestine, except for some Western countries, including the United States of America (USA). Many of these countries have transformed the PLO offices there into embassies for the State of Palestine, even though this state has not yet been established on the ground.

By 1993, the Palestinian National Authority was formed based on the Oslo Accords, under which the authority would administer parts of the West Bank and the Gaza Strip. Many agreements and negotiations followed that agreement as detachments and consequences, including the 1994 Cairo/Oslo Accord, the 1995 Taba/Oslo II Accord, the 1997 Hebron Agreement, the 1998 Wye River Plantation Agreement, the 1999 Sharm El-Sheikh Agreement, the development of the settlement path and the Camp David negotiations in 2000, and the 2000 Bill Clinton Peace Project. However, these agreements failed due to many reasons, including the continuation of the Israeli occupation due to its arrogant and terrorist practices. In addition, their procrastination and intransigence in implementing these agreements following the policy of selective application of the terms of the agreements and the flagrant violation of the Israeli occupation of many of those agreements and their clauses had made no deterrent or difference to the Palestine occupation. The intransigence of the Israeli occupation did not solve the dilemma of the Palestinian refugees and their right to return to their land occupied and settled by Jewish Zionists. The Zionists were intransigent in considering Jerusalem as the unified capital of Israel, including imposing their control and sovereignty over the Al-Aqsa Mosque, which they call the Temple Mount/Temple, and their dream and relentless efforts to demolish it and establish the Jewish Temple on its ruins. The Zionist's attitudes led to the failure of all efforts aimed at a peaceful settlement agreement.

The period of the Israeli occupation witnessed many revolutions, uprisings, and events that constituted an important turning point in the history of Palestine. The most prominent events were the uprising of the Nabi Musa season in Jerusalem 1920, the Jaffa uprising 1921, the Buraq Revolution 1929, the Green Palm Revolution 1929-1930, the October 1933 uprising, the Great Palestinian revolution 1936-1939, the 1948 war, the 1956 war, the 1967 war, the blessed intifada 1987, the defense of Al-Aqsa 1990-1996, the Al-Aqsa Intifada 2000-2003, the Israeli occupation's invasion of the West Bank cities in 2002, and the Israeli occupation's withdrawal from the Gaza Strip 2005. In 2006, the second Palestinian legislative elections took place, where Hamas (the Islamic Resistance Movement founded in 1987) participated in the parliamentary elections and formed the government after its advance over Fatah (the Palestinian National Liberation Movement founded in 1965). In response to the election results, the Palestinian territories witnessed a severe Israeli and international commercial and financial blockade. Hamas took control of the Gaza Strip in 2007. Thus, the Palestinian territories were administered by two governments, one in the West Bank subject to Fatah and the other in the Gaza Strip subject to Hamas. The period 2011-2012 witnessed a diplomatic movement for the Palestinian Authority at the United Nations and international forums, in addition to signing the reconciliation agreement between these two political groups in 2012 in Cairo. Each of the previous two events was accompanied by regional and international positions, movements, and reactions that led to tightening the financial siege imposed on the Palestinian Authority. They also caused the freezing of budget support, the seizure of Palestinian funds, and the halting of their transfer to the Palestinian Authority by the Israeli occupation. In addition, they led to the suspension of work on many projects funded from abroad. These events were reflected in many general economic and social indicators. They were also followed by the Palestinian agreement to form a national unity government in 2014.

Amid all these happenings, the Gaza Strip was exposed to the Israeli war and aggression of 2008-2009, the war of 2012, the war of 2014, the Israeli aggressions and military operations from 2015 to 2020, the war of 2021, and the war of 2022 on top of the continuation of its full and strict military siege since 2006. While in the West Bank, the Zionist settlement expansion and the construction of the apartheid wall continues to this day. The Zionist construct settlements on Palestinian lands, displace and demolish Palestinians from their lands and homes, and continue the policy of demolishing and displacing Palestinians from the city of Jerusalem. They also continue the arrests, incursions, Israeli military operations against Palestinian cities, and attacks by Jewish settlers. They set up military checkpoints and restrict the freedom of Palestinians, separating and isolating Palestinian cities from each other and limiting the geographical contact between them. The occupiers continue their attempts to Judaize the city of Jerusalem and control the Al-Aqsa Mosque, apart from other repeated incursions into the area.

The Palestinian local authorities are a major component of the Palestinian governmental institutions. Thus, they were not isolated from that Palestinian situation, as they had the largest share of the consequences of all of this, whether the comprehensive and multidimensional blockade on all political, economic, financial and social levels that was imposed on the Palestinian government. This constituted a government financial crisis that affected all sectors and institutions, including the Palestinian local government sector, as government aid granted to this sector was reduced, in light of the financial difficulties it is exposed to as a result of the Israeli occupation's control of resources and the suspension of transferring funds from various tax revenues to the Palestinian government. In addition to the cessation of financial support and aid granted by foreign financiers and international institutions. The deterioration of the main sources of funding for Palestinian municipalities, and the non-payment of municipal dues by citizens due to the poor economic condi-

tions and the steady increase in unemployment and poverty rates. The repeated Israeli wars and aggressions that destroyed the infrastructure, whether roads, communications, electricity, water, sewage and others. This drained all the resources of the Palestinian local authorities, including the financial resource that is spent on restoration, reconstruction and frequent maintenance, in light of the limited revenues and necessary assistance that would reduce these financial burdens. In addition, the Israeli blockade of the Gaza Strip, which prevents the entry of new equipment to the municipalities, drains their financial resources to re-maintain worn-out machines and equipment with high maintenance costs, and this is in the event that the Israeli occupation allows the entry of maintenance spare parts, which may also be very expensive. Thus, the depth of the financial crisis in the Palestinian local authorities is evident, which requires crisis management of a special kind, as it is considered a multi-dimensional and complex crisis. Crisis management in the Palestinian local authorities is based on some tasks, including detecting early warning signs of an expected financial crisis, prevention and preparation for the financial crisis, confronting the crisis and limiting its damages in the event of its occurrence, and learning and benefiting from previous financial crises.

The Occupied Palestinian Territories, referred to as 'OPT', describe the occupied West Bank (including East Jerusalem) and the Gaza Strip, and other matters controlled by the Israeli government, as shown in Figure 1. The UN and other international organizations coined the term 'Occupied Palestinian Territories' and used it between 1998 and 2013 to describe the Palestinian National Authority. Since 2012, the UN Secretariat Communications has changed the term to the State of Palestine and designated it as a non-member observer state at the UN. The International Organization for Standardization recognized and adopted the change in 2013. However, the UN Security Council continued to treat Palestine as a non-sovereign entity until recently, in 2015, and as such, barred its membership in the UN General Assembly.

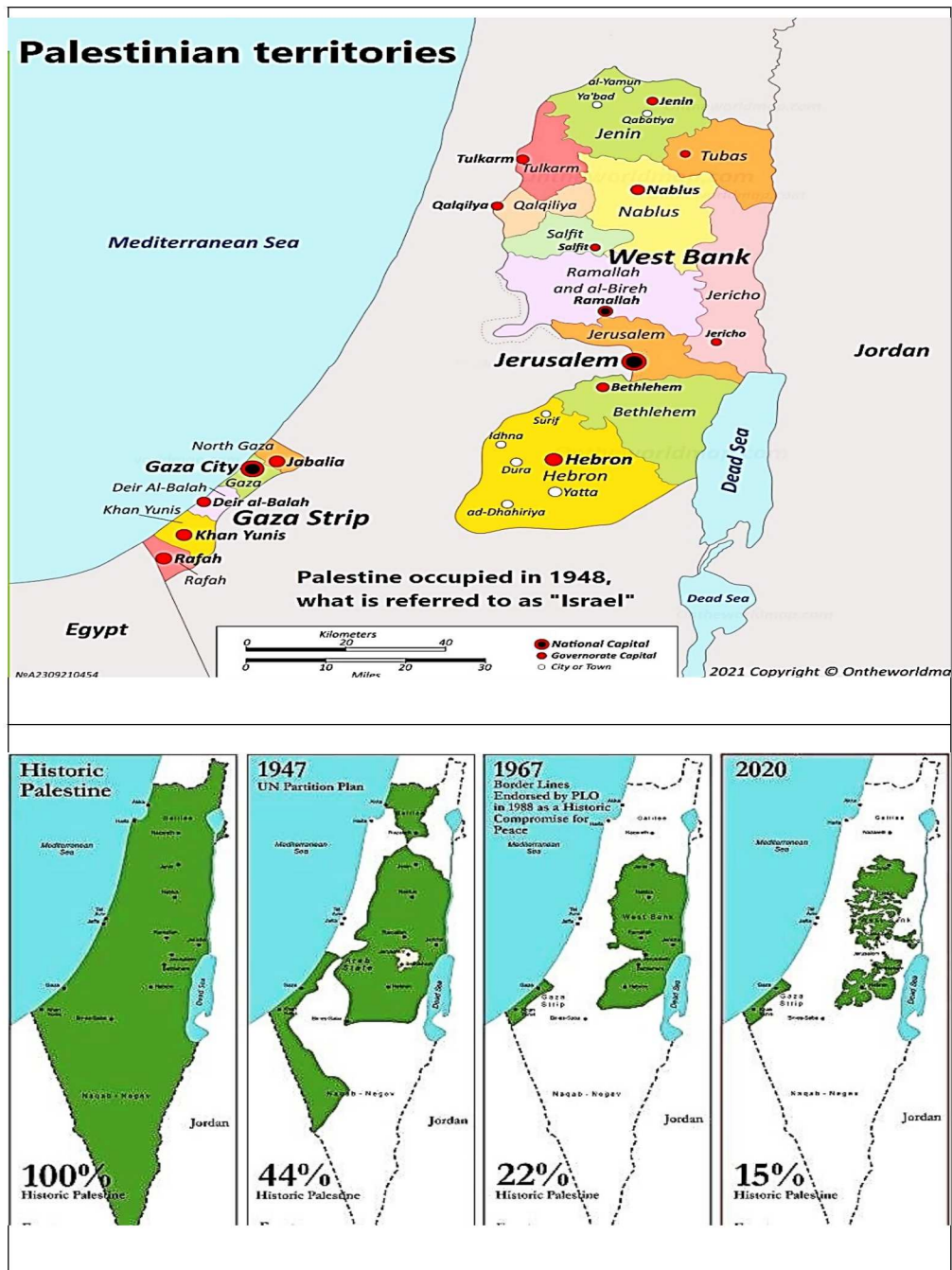


Figure 1 The Palestinian Territories

The climate in Palestine is generally Mediterranean, with hot dry summers and warm rainy winters. As for religion, the Palestinian constitution declares Islam the official religion of Palestine while preserving all other mono-

theistic religions. Thus, Islam is the main religion in Palestine and represents the religion of most of the Palestinian population, where Muslims constitute 80-85% of the population of the West Bank and 99% of the population of the Gaza Strip. Palestinian Muslims primarily follow the Sunni sect and the Shafi'i school of jurisprudence. Christians make up 1-2% of the population. The official language in the Palestinian territories is Arabic. Colloquial Arabic, Hebrew, and English are also widely used. 16.1% of the population speaks Hebrew as a native language. Among Palestinians, Hebrew is considered a second/third language.

1.2. Palestinian Local Authorities

The central government was originally in charge of all state affairs, but its role was limited. The role included traditional tasks such as defines, security, administration of justice, and foreign policy management. When the scope of the state's business expanded, it became responsible for most social and economic services. It had to relinquish many of its central powers that could be done locally due to the multiplicity of state functions and the diversity of its internal problems. In addition, the multiplicity of the requirements of the modern era increased the conviction of the need to search for other mechanisms to reduce the burden of the central administration and enable it to carry out national actions. Thus, the administrative job in the state was distributed between the central government and the local authorities².

Moreover, the urban and human expansion that occurs in life and the conflict of interests between members of the society require an authoritative

2 AL-ARQAN, A. M. (2022). Limits of Administrative Guardianship over the Work of Palestinian Local Authorities - A Comparative Analytical Study with Islamic Jurisprudence. *Master Thesis*. The Islamic University of Gaza, 2022; M. A. GHONEIM. The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2004; M. E. AL-ATRASH. The impact of Diversity Management of Organizational Dimensions of Human Resources on the Organizations Performance - A Case Study of the Municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020.

body or administration to coordinate the various actions and organize the daily life matters as much as possible for the people. The authority would decrease the number of conflicts between members of the society as it works to end the randomness in the administrative work. Nevertheless, the matter has become not confined to that due to the development of the state itself. Instead, these authorities have been doing everything that would increase the welfare and well-being of the society, and their responsibility has become a social activity based on the public interest³.

Man knew from ancient times how to manage his affairs, but with the expansion of activity, assembly, and settlement in different groups, it was necessary to have an authority capable of managing these gatherings. Hence the idea of the municipality or local administration emerged⁴. The concept of local administration is considered one of the forms of governance that human societies have known since its inception. They need to establish order among their members, maintain security, defend themselves from external aggressions, and meet their basic needs for food and drink. However, this system did not take its legal and regular form until after the establishment of the modern state. The forms of government then evolved with the development of the societies, from tribe to village to city.

When the burdens of the modern state for the citizens increase, transferring or delegating some of these burdens to local units is inevitable. The local administration was taking its systems within the stages of tribal formations, regional governments, empires, feudal systems, and finally, the modern state sy-

3 I. M. SHEIKH EID. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007; A. N. AL-AKHRAS. Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates. *Master Thesis*. The Islamic University of Gaza, 2017.

4 R. S. SABBAAH. Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management. *Master Thesis*. The Islamic University of Gaza, 2013; I. M. SHEIKH EID. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007.

stem⁵.⁶ Mentioned that local administrations did not receive academic studies until recently, as public officers and politicians began to take an interest in this scientific field at the end of the nineteenth century. The study of local administration was primarily a branch of public law studies but has become a stand-alone science.

2. Local Authorities

Local administration means that the central government delegates part of its administrative powers to the local authorities in the different geographical regions in the state. It is considered a method of administrative decentralization, as it is an administrative organization that is subject to the directives and instructions issued by the central government institutions and is, therefore, part of the general organization of the state⁷. It was also defined as a system that handles the tasks assigned to it by the central government and the laws regulating it⁸. In other words, the local administration system is no more than a part of the state's administrative apparatus. The local administration has also

5 M. F. AL-MAGHARI. The Role of Administrative Control in Achieving of Total Quality in the Palestinian Local Authorities in the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020; M. A. GHONEIM. The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2004; A. M. AL-ARQAN. Limits of Administrative Guardianship over the Work of Palestinian Local Authorities - A Comparative Analytical Study with Islamic Jurisprudence. *Master Thesis*. The Islamic University of Gaza, 2022; M. E. AL-Atrash. The impact of Diversity Management of Organizational Dimensions of Human Resources on the Organizations Performance - A Case Study of the Municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020.

6 M. A. GHONEIM. The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2004.

7 A. K. AL-ZAHAR. Total Quality Management as A Strategy to develop Job Performance - Applied Study on the Major Municipalities. *Master Thesis*. Al-Azhar University-Gaza, 2020; M. A. GHONEIM. The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2004; Z. A. ABU FREYA (2013). Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Lahiya municipality). *Master Thesis*. The Islamic University of Gaza, 2013.

8 H. A. MANSOUR. Factors Affecting the Productivity of Gaza Large Municipalities Workers. *Master Thesis*. The Islamic University of Gaza, 2013; F. M. SHALLAH. The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip - an applied study on the Gaza municipality. *Master Thesis*. The Islamic University of Gaza, 2009.

been defined as a method of administrative organization that is intended to distribute the administrative position between the central authority in the state and the specialized administrative bodies on a regional basis to carry out what is entrusted to it under the supervision of the relevant authority⁹.

In addition,¹⁰ mentioned local administration as part of the political system of the state, an administrative method that is applied in a specific geographical area. The central government gives it its powers to carry out its functions, and it specializes in managing population affairs and supervising local facilities and projects. Moreover, it is supervised by the central government through its representative or the constitutionally reference. An elected or appointed local body or a combination of both oversees the powers conferred by its system on controlling public facilities and providing services to the population¹¹.

In Palestine, the Palestinian Local Authorities Law No.1 of 1997 and the Palestinian Local Council Elections Law No.10 of 2005 and its amendments defined local authority as an independent local institution that is linked to a geographical region and administrative domain, has an independent financial position, and is under the direct supervision of the Ministry of Local Government¹². Therefore, the local administrations represent organizational, admini-

9 K. M. HEGAZY. The Limits of the Authority of Local Authorities to Impose Fees and Means of Control in the Palestinian Legislation - Analytical Study Compared of Provisions Islamic Sharia. *Master Thesis*. The Islamic University of Gaza, 2020; H. A. MANSOUR. Factors Affecting the Productivity of Gaza Large Municipalities Workers. *Master Thesis*. The Islamic University of Gaza, 2013; R. R. AWAD. Obstacles of Geographic Information System Implementation in Gaza Strip Municipalities-Palestine. *Master Thesis*. Palestine: The Islamic University of Gaza, 2010.

10 M. A. GHONEIM. The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2004.

11 H. A. AL-AGHA. Assessment of Awareness and Partnership Level between the Municipalities and Private Sector to Achieve Local Economic Development (Case Study: Khan Younis Municipality). *Master Thesis*. The Islamic University of Gaza, 2021; A. M. AL-ARQAN, Limits of Administrative Guardianship over the Work of Palestinian Local Authorities - A Comparative Analytical Study with Islamic Jurisprudence. *Master Thesis*. The Islamic University of Gaza, 2022.

12 Palestinian Official Gazette. Law No. (1) of 1997, Concerning Palestinian Local Authorities. *Palestinian Official Gazette*(20), 1997, 5-34; Palestinian Official Gazette. The

strative, and financial bodies that have a degree of independence determined by the central government. They enjoy a legal personality and powers that flow from it. They are represented by elected or independent counsels from the local community to manage their local interests under the supervision and control of the central government¹³. Thus, the local administrations differ from the branches of the ministries located in the country's regions, which remain an extension of these ministries and do not have organizational, administrative, or financial independence.

However, since their power is delegated by the central government, the local authorities have administrative powers in their regions only, while the central government reserves the right to make major decisions and draw policy. The central government determines the duties of the local administrations and the powers that they exercise. It can withdraw or amend these powers in the same way it grants them. In addition, through one of its central ministries, the central government supervises the local administrations, where it appoints an employee for this purpose. The employee supervises the region and implements the central government policy. He is assisted by a number of employees who follow a set schedule¹⁴.

Palestinian Local Council Elections Law No. (10) of 2005 and its amendments. *Palestinian Official Gazette*(128), 2017, 1-45; I. M. Sheikh Eid. The Extent of The Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007; R. R. AWAD. Obstacles of Geographic Information System Implementation in Gaza Strip Municipalities-Palestine. *Master Thesis*. Palestine: The Islamic University of Gaza, 2010; Z. A. Abu Freya. Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Lahiya municipality). *Master Thesis*. The Islamic University of Gaza, 2013.

13 M. E. AL-ATRASH. The impact of Diversity Management of Organizational Dimensions of Human Resources on the Organizations Performance - A Case Study of the Municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020; B. A. SHURAB. Evaluating The Effect of Incentives System on Employees Performance Level in The large Municipalities of Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2007; K. M. HEGAZY. The Limits of the Authority of Local Authorities to Impose Fees and Means of Control in the Palestinian Legislation - Analytical Study Compared of Provisions Islamic Sharia. *Master Thesis*. The Islamic University of Gaza, 2020; I. M. Sheikh Eid. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007.

14 K. H. ZUBDA. Administrative and financial situation of the local bodies: A survey study in the province of TULKAREM. *Journal of Al-Aqsa University: series of human sciences*, 18(1), 2014,

Municipalities are a subset of the local administration that forms the strategic building unit for public policies. They crystallize these policies and lay the foundations for their implementation. They represent the strong relationship between the central government and local government in the various localities. They also crystallize the needs of the population and define their priorities based on development principles and rules without neglecting the urgent needs that may arise from time to time¹⁵. Municipalities are considered legal persons with financial independence whose functions and powers are defined in accordance with the provisions of the law. Thus, municipalities can sue according to this capacity, file cases in their name, or appoint representatives on their behalf for judicial procedures. A municipality is managed by a council whose number of members is determined according to a system issued by the Minister and approved by the Council of Ministers. Its president and members are elected freely and directly according to the provisions of the election law. As such, the municipalities fall under the framework of non-profit organizations¹⁶.

277-318; M. A. GHONEIM. The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2004; K. M. Hegazy. The Limits of the Authority of Local Authorities to Impose Fees and Means of Control in the Palestinian Legislation - Analytical Study Compared of Provisions Islamic Sharia. *Master Thesis*. The Islamic University of Gaza, 2020.

15 A. N. AL-AKHRAS. Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates. *Master Thesis*. The Islamic University of Gaza, 2017; M. S. AL-ASSAR. The Municipalities and Local Sustainable Development in Gaza Strip, Reality and Impediments. *Master Thesis*. Al-Aqsa University and the Academy of Management and Politics, 2015; I. O.-A. TAMOUS. The Relationship Between Administrative Empowerment and Organizational Commitment in The Major Local Governments in Gaza Strip. *Master Thesis*. Al-Azhar University-Gaza, 2015.

16 R. S. SABBAAH. Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management. *Master Thesis*. The Islamic University of Gaza, 2013; I. H. Salem. The reality of internal auditing in the municipalities of the Gaza Strip - an analytical field study. *Master Thesis*. The Islamic University of Gaza, 2012; H. A. Mansour. Factors Affecting the Productivity of Gaza Large Municipalities Workers. *Master Thesis*. The Islamic University of Gaza, 2013; I. M. Sheikh Eid. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007; R. R. AWAD. Obstacles of Geographic Information System Implementation in Gaza Strip Municipalities-Palestine. *Master Thesis*. Palestine: The Islamic University of Gaza, 2010; B. A. SHURAB. Evaluating The Effect of

3. History of Palestinian Local Authorities

The municipal sector is considered one of the important sectors in Palestine, especially in the Gaza Strip. The municipalities are not isolated from the difficult conditions that the Palestinian people are exposed to. They are linked to the political situation throughout the ages, where the foreign ruling authorities worked to make the local authorities and municipalities the basic units for political colonialism and occupation to serve their goals. For this reason, the occupation forces linked local bodies to their central administration during the past decades so that they can dictate their decisions and monitor their performance in a way that serves and achieves their goals. Municipalities in Palestine have gone through different historical periods, where the local government in Palestine went through the period of Ottoman rule, British colonialism, Jordanian rule in the West Bank and Egyptian administration in the Gaza Strip, Israeli occupation, and the Palestinian National Authority. The following is a review of the history of municipalities in Palestine¹⁷.

Incentives System on Employees Performance Level in The large Municipalities of Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2007.

17 A. H. ABU HARB. Factors Affecting the Quality of Monitoring and Evaluation Information in The Municipalities Of the Gaza Strip Municipalities (A Case Study of Khanyounis Governorate Municipalities). *Master Thesis*. The Islamic University of Gaza, 2018; H. M. Bakir. Obstacles in the achievement of the major municipalities of the Gaza Strip for their services during emergency situations. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2016; R. R. AWAD. Obstacles of Geographic Information System Implementation in Gaza Strip Municipalities-Palestine. *Master Thesis*. Palestine: The Islamic University of Gaza, 2010; I. M. SHEIKH EID. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007; M. A. ABU RAHMA. The availability of the components of applying the activity-based budgeting system (ABB) in the municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2008; F. M. SHALLAH. The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip - an applied study on the Gaza municipality. *Master Thesis*. The Islamic University of Gaza, 2009; I. H. Salem. The reality of internal auditing in the municipalities of the Gaza Strip - an analytical field study. *Master Thesis*. The Islamic University of Gaza, 2012; H. A. MANSOUR. Factors Affecting the Productivity of Gaza Large Municipalities Workers. *Master Thesis*. The Islamic University of Gaza, 2013; R. S. SABBAAH. Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management. *Master Thesis*. The Islamic University of Gaza, 2013; A. N. AL-AKHRAS. Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates. *Master Thesis*. The Islamic University of Gaza, 2017; Z. A. ABU FREYA. Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Lahiya municipality).

In the late eighteenth century AD, the Ottoman Empire began to suffer from flabby and weak administration. This situation required the introduction of structural reforms in the various systems. The most prominent of which was the development of administrative systems through reforms in the central authority and the formation of municipalities to act on behalf of the central authority in the management of civic affairs. At the beginning of the British occupation, the High Commissioner issued a decree for municipal elections in 1926 AD. The first municipal elections were held in Palestine in 1927 AD. However, the administrative situation remained the same until 1934 AD. When the municipalities' law to regulate the municipalities' work in the country was issued, elections were held for twenty municipal councils in that year. However, there was no change in the status of the municipalities until 1948 AD, when Jordan took over the affairs of the West Bank and other municipal laws were issued.

In the Gaza Strip, which was taken over by Egypt, the British mandated laws continued to be applied. There were only two municipalities in the Gaza Strip: the Gaza and the Khan Yunis. These municipalities remained even after Israel occupied the Gaza Strip in 1967. Another two municipalities (Deir Al-Balah and Rafah) were established in the Gaza Strip in 1974.

During the period of the Israeli occupation of the rest of Palestine in 1967, the West Bank and the Gaza Strip came under Israel's control. The laws on the municipalities were formally retained from what they were before the occupation. However, in practice, the Israeli occupation authorities have made

Master Thesis. The Islamic University of Gaza, 2013; Palestinian Central Bureau of Statistics (PCBS) & Ministry of Local Government. *Local Communities Survey, 2015 - Main Findings.* Ramallah, Palestine: Palestinian Central Bureau of Statistics (PCBS), 2015; I. O.-A. TAMOUS. *The Relationship Between Administrative Empowerment and Organizational Commitment in The Major Local Governments in Gaza Strip. Master Thesis.* AL-AZHAR University-Gaza, 2015; A. H. Shaat, *The impact of the determinants of foreign funding policy on the volume of funding for the municipalities operating in the Gaza Strip (Field study: Gaza Municipality, Khan Younis and Rafah).* *Master Thesis.* The Islamic University of Gaza, 2019; K. M. HEGAZY, *The Limits of the Authority of Local Authorities to Impose Fees and Means of Control in the Palestinian Legislation - Analytical Study Compared of Provisions Islamic Sharia.* *Master Thesis.* The Islamic University of Gaza, 2020.

amendments to suit their interests and goals by issuing many military orders to determine the work of the municipalities. In addition, it transferred many powers of the central authority related to municipalities to the internal officers of the military government to tighten control over the work of the municipalities and limit their independence and development.

Among the most important orders related to the organization of the local authorities is Order No.194, issued by the military commander of the West Bank in 1967. According to the Order, the powers that the 1955 Municipal Administration Law conferred on the governor and the Minister of Interior were transferred to the official appointed by the Israeli commander for the West Bank region. Since then, these powers have been given to the head of the Israeli administration and services department, who relied on the internal officer specializing in municipal affairs. The internal officer, an Israeli with a military rank, has become the dominant official of the Palestinian local authority bodies. Thus, the Palestinian local authorities lost complete independence in the service and executive powers granted to them under the previous occupation laws, causing the local authorities to reach their worst state.

In 1968, Military Order No.197 was issued authorizing the military authority to monitor the Palestinian local authorities' annual and monthly budgets to prevent them from spending any money. Thus, the military order specified the structure of the local authorities in the West Bank and Gaza Strip, denying them even the provision of simple services despite the population increase in these areas. In 1972, municipal elections were held in the West Bank. Behind these elections, the Israeli occupation was aiming to bring pro-Israel heads and municipal councillors who can be dealt with as an alternative to the Palestine Liberation Organization. However, the result of the election was the opposite. Candidates loyal to the national line resisted and rejected the occupation procedures and dictates.

In 1980, the occupation authorities decided to cancel the municipal elections. This decision, implemented in 1982, created the so-called civil administration of the occupation authorities. The municipal leaders were expelled and dismissed, and many municipal councils were replaced by specific municipal committees, some of which were headed and run by Israeli officers. In 1987, the popular Palestinian uprising erupted, worsening the economic and social conditions of the country. The role of the municipalities and municipal committees appointed by the occupation increased, and the municipalities became completely paralyzed, which brought the role of municipalities and local bodies to the worst condition.

The situation remained until the Palestinian Authority came into power in 1994. New municipalities were created in the Gaza Strip, supervised by the Palestinian Ministry of Local Government. Currently, their number has reached 25 municipalities distributed by governorates. Since taking over control in 1994, the Palestinian Authority has found itself facing a heavy legacy of regulations, laws, and military orders, including those related to local authorities. That explains the first decision of the President of the Palestinian National Authority at that time, the late President Yasser Arafat, to declare the implementation of Law No.1 of 1994. This declaration meant the continuation of the laws, regulations, and orders that were in effect before June 1967. After the formation of the Legislative Council, these laws and other laws issued since 1994 were unified. Among these laws were the Local Authorities Law No.1 of 1997 and the local elections law issued in 1996. This period witnessed a major and rapid shift towards modern local government systems and the subsequent establishment of new local bodies. Seventy-eight (78) new municipalities were created.

In the era of the Palestinian National Authority, the local government sector witnessed a significant quantitative increase, where the number of municipalities increased four times to 108, and there were 334 village councils. The local government sector is the second largest after the government sector. The

Palestinian Authority did not hold local elections from 1994 until the beginning of 2005. It simply continued the policy of appointment to the local bodies during that period. In 2005, legislative and local elections were held in all parts of the country. In 2006, the Palestinian political division occurred, which disrupted the legislative and municipal elections until 2012. Elections for local authorities were held in the West Bank in October 2012, with the latest elections in May 2017. No elections were held in the Gaza Strip. The legislative and local elections have remained stalled until now.

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

4. The Objectives of Local Authorities

Municipalities are recognised as a local administration that takes care of life and development affairs that directly affect the lives of the residents and strengthen cooperation between governmental and popular efforts in providing services and benefits for people. This function is considered one of the most important foundations for the existence of local administration or municipalities. According to the reasons for the establishment of local administrations, the following are the objectives in the context of Palestinian local authorities as discussed in the studies of¹⁸.

18 M. E. AL-ATRASH, (2020). The impact of Diversity Management of Organizational Dimensions of Human Resources on the Organizations Performance - A Case Study of the Municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020; R. S.

4.1 Political Objectives and Challenges

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

SABBAH. Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management. *Master Thesis*. The Islamic University of Gaza, 2013; A. N. AL-AKHRAS. Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates. *Master Thesis*. The Islamic University of Gaza, 2017; I. M. Sheikh Eid. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007; B. A. SHURAB. Evaluating The Effect of Incentives System on Employees Performance Level in The large Municipalities of Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2007; Z. A. ABU FREYA. Factors Affecting the Development Projects in Gaza Strip Municipalities (case study Beit Lahiya municipality). *Master Thesis*. The Islamic University of Gaza, 2013; M. K. KUHAIL. The Extent of Accounting Education Compatibility with the Requirements of the Labor Market Field study: Municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2019; M. S. AL-SAWAFIRI. The Impact of Applying Electronic Management (E-Management) on the Organizational Development from the Perspective of the Municipality of Gaza Employees. *Master Thesis*. Al-Aqsa University-Gaza, 2020; F. DAMAYRA, & T. KHATIB. Assessment of innovation policy standards' impact on local development of renewable energy in Palestinian local government units. *Renewable Energy*, 187, 2022, 177-192. M. H. M. DALLOUL, Z. B. IBRAHIM, & S. T. URUS. Accounting Information Systems and Financial Crises: Insights into Local Governments. *P.A. Persona e Amministrazione*, 12(1), 2023, 677-705.

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

Although these political goals have been dealt with in the context of studies related to the Palestinian local authorities, but in light of the unstable political conditions of the Palestinian case, the absence of a fully sovereign state, and the continuation of the Israeli occupation of the Palestinian lands, the importance of local governance, local administration, or the municipal system appears. This system has proven its effectiveness, for example, in the siege and repeated wars on the Gaza Strip, as well as the internal Palestinian political division that disrupted the work of the Palestinian central government and rendered it incapable of performing its tasks. Local administrations were still able to provide services and preserve the Palestinian social fabric. Palestinian municipalities occupy an important place in the Palestinian administrative system, and are an essential part of the political and governmental structure in the Palestinian territories. However, Palestinian municipalities face many challenges that affect their ability to achieve political goals. It is important to note that the Palestinian situation is unique due to the complex political dynamics and the ongoing Israeli occupation of the Palestinian territories. In light of the Palestinian situation, municipalities face challenges in achieving democratic administration due to the political and economic conditions in the Palestinian territories. The local elections were affected by the faltering peace process and the instability of the political situation in the region. The municipal elections were delayed for a long time, which led to the deterioration of the democratic situation in the municipalities. Theoretically, local administrations can contribute to strengthening democracy by involving citizens in decision-making processes and by providing opportunities for political participation. However, the current situation in the Palestinian territories faces challenges in achieving this goal. The political landscape is heavily influenced by the Israeli occupation, which limits the ability of the Palestinians to exercise full control over their local go-

vernance. In addition, internal Palestinian political divisions affected the work of local administrations and hindered the development of a unified democratic system. However, there are ongoing efforts to enhance local participation and democratize administration in Palestinian municipalities. Local administrations can play a role in strengthening national unity by providing services and meeting the needs of their communities.

Palestinian municipalities suffer from challenges resulting from the political division between the West Bank and Gaza Strip, as well as different political ideologies. This division greatly affected the achievement of national unity and national integration in the Palestinian municipalities. Municipalities in the West Bank and Gaza Strip face difficulties in cooperating and coordinating effectively, which negatively affects their ability to achieve common goals and promote national integration. The absence of a unified Palestinian state and continued Israeli restrictions on movement further complicate efforts to achieve national integration through local administrations. Distributing competencies to local administrations can contribute to strengthening the political, economic and social structure of the Palestinian territories. By decentralizing power and resources, local administrations can meet the specific needs of their communities, promote economic development, and provide basic services. However, the Israeli occupation significantly restricts the control of the Palestinian Authority and impedes the full implementation of this goal. Limited control over borders, resources, and trade prevents the ability of local administrations to exercise their full potential in strengthening the state structure. Palestinian municipalities are affected by many factors such as the Israeli occupation, economic restrictions, political conflicts, and deteriorating living conditions. Municipalities suffer from a lack of resources and capacities, which hinders their ability to provide basic services and achieve sustainable development. Local administrations can indeed provide a level of stability and continuity during political crises, as they can continue to provide basic services even if the cen-

tral system breaks down. However, the Palestinian territories have been subjected to long-term political crises resulting from the Israeli occupation of the Palestinian territories, including wars, uprisings, and territorial disputes. These crises often affect both central and local administrations, as security measures, movement restrictions, and limited resources affect the ability to deliver consistent services and maintain stability. Palestinian municipalities live in a politically turbulent region, where they face major security and political challenges. The Israeli occupation and internal conflicts pose a threat to the political and security stability in the Palestinian municipalities. Despite this, the Palestinian municipalities play an important role in providing basic services and maintaining life activity in light of the political crises.

Palestinian municipalities face numerous challenges in achieving the aforementioned political goals. However, efforts to consolidate democracy, enhance national unity, and strengthen the political, economic, and social structure of Palestinian municipalities must be supported by strengthening local participation, providing the necessary resources, and enhancing cooperation and coordination between municipalities in the West Bank and Gaza Strip. The unique circumstances of the Israeli occupation of the Palestinian territories greatly shape the performance and effectiveness of local administrations in the Palestinian territories. Achieving the goals depends largely on resolving core political challenges, ensuring self-determination, and addressing the complex dynamics affecting local governance in the region.

4.2 Administrative and Economic Objectives and Challenges

Achieving administrative efficiency and eliminating bureaucracy. The local administration provides citizen satisfaction, where it works under the supervision of the people through local councils that determine services and supervise their management. The effectiveness and efficiency of the local administration are combined with the efficiency of services management and the functions they perform. Promoting popular efforts. In addition to the govern-

ment's efforts to work together in the various activities aimed at developing the local community, the LAs take into account the different places, the difference in the population, and thus the different needs. The involvement of the population in the management of the local unit increases the sense of responsibility, which achieves cooperation, the accomplishment of projects, and the required goals. The transition of responsibility to local administration reduces the levels and channels of decision-making. Avoiding standardization of performance at the state level. This standardization is considered a defect of the central administration due to the differences in the local environment. Therefore, the LAs should have the flexibility to change performance patterns from one local unit to another according to the nature of the unit, its size, and the needs of its people. Bringing the consumers closer to the products in relation to local services. Saving expenses, time, speed of completion in providing services, the accuracy of their implementation, and the integrity of their procedures. Providing local sources, thus reducing the burden on the central state treasury. Stimulating the national economy and creating local economic activity. Carrying out economic projects launched from the reality of local communities and working to develop the exploitation of the available natural resources. Thus, LAs work to develop and advance local communities and consolidate the concept of local development.

These administrative and economic goals were dealt with in the context of the literature of the Palestinian local authorities. In the Palestinian context, the Palestinian local authorities are trying hard to achieve these goals. These administrative and economic goals reflect the aspirations of the local administration to improve local services and promote local development. However, consideration must be given to the current situation of Palestinian municipalities and the challenges they face in achieving those goals. Palestinian municipalities face many challenges in achieving administrative efficiency due to political, economic and social factors. Limited autonomy restrictions and Israeli in-

terference in Palestinian affairs could affect the ability of municipalities to make independent decisions and implement administrative reforms. Furthermore, limited resources, capacity constraints, and political instability hamper the ability of municipalities to streamline administrative processes. Efforts should be made to enhance coordination, improve training and capacity-building programmes, and simplify bureaucratic procedures to achieve administrative efficiency. Citizen participation and involvement in local decision-making processes are crucial for effective governance. However, the current political context, including the Israeli occupation and restrictions on Palestinian autonomy, presents challenges to the full implementation of participatory approaches. Empowering local councils and community organizations can help strengthen grassroots efforts, encourage civic engagement, and create platforms for collaboration between residents and local administrations. For example, the Palestinian political division and instability can affect the municipalities' ability to involve the local population in the decision-making process.

Municipalities are exposed to political, social and economic pressures, and this may affect the sense of responsibility and cooperation between residents and municipalities. Given the unique circumstances and diverse needs of different Palestinian municipalities, it is important to avoid a one-size-fits-all approach to governance and service delivery. Flexibility must be exercised to adapt performance patterns to the specific characteristics and requirements of each local unit. This can be achieved through decentralization, enabling municipalities to tailor their strategies and policies to better deal with local challenges and opportunities. Palestinian municipalities suffer from Israeli restrictions and interference that prevent them from achieving flexibility in changing performance patterns according to the needs of local municipalities. It is not possible for municipalities to apply different strategies and development plans that are commensurate with their specific needs. Enhancing accessibility and proximity to local services is critical to ensuring citizen satisfaction and efficient de-

livery of services. Palestinian municipalities should focus on improving infrastructure, transportation networks, and communication channels to bridge the gap between service providers and consumers. This may be particularly difficult in areas affected by movement restrictions and limited resources, but efforts must be made to prioritize community needs and find innovative solutions to overcome these barriers. Palestinian municipalities face difficulties in providing local services due to the restrictions imposed on them, which affects their ability to adequately meet the needs of local consumers. Palestinian municipalities often operate under financial constraints due to limited resources and restrictions on economic development. In such circumstances, it is necessary to improve resource allocation, reduce unnecessary expenses, and streamline service delivery processes. Investing in digital solutions and leveraging technology can help automate administrative tasks, improve service efficiency, and enhance execution accuracy.

The Palestinian infrastructure needs major improvements and investments to meet the growing needs. Municipalities have been severely affected by the Israeli occupation, and thus the rapid and effective implementation of improvement projects can be a challenge. Palestinian municipalities face major financial challenges, with limited sources of income and dependence on foreign aid. Developing local revenue streams, such as taxes, fees, and local economic initiatives, can help reduce the burden on the central state treasury and promote local autonomy. However, the Israeli occupation and control of economic resources are barriers to the full realization of this objective. Efforts should be made to advocate for economic empowerment and the development of sustainable local economies. The current political and economic conditions in Palestine, including restrictions on movement and trade, heavy dependence on international aid, limited access to resources, and market constraints, pose significant challenges to stimulating the national economy and enhancing local economic activity. To address this, Palestinian municipalities can give priority to

supporting small and medium-sized enterprises, promoting entrepreneurship, and utilizing available natural resources to develop local industries. Cooperation between municipalities, private sector players and international partners can also play a critical role in attracting investment and promoting economic growth.

4.3 Social Objectives and Challenges

Linking the central building to the grassroots base. Achieving social justice. Social justice can be achieved through sharing power with the government and returning local fees and taxes to local utilities. Thus the local communities would obtain a direct benefit from these collected funds. Unifying the community. The elected municipality is like the mind of the body. It organizes the movement of unity, manages activities, realizes the desired interests, and links the base to the summit. Launching a spirit of competition between the different local units, arrogating individual concerns, and intensifying efforts to make the various local projects successful. Responding to the natural instinct. Local administrations respond to the natural instinct because human history confirms that small groups are ahead of their social life from the state and have been managing themselves. Reducing pressure on the government with regard to local affairs. Deepening confidence in human beings and human values through the freedom of the individual and respect for his dignity. Reducing the effects of the isolation imposed by modern civilization on individuals after expanding the scope of modern organizations.

The aforementioned social goals have great relevance to the current situation and conditions of the Palestinian municipalities. All of them aim to achieve social development and progress for local communities. However, it is important to note that the Palestinian context is complex, with unique challenges and constraints due to the ongoing Israeli occupation of the Palestinian territories. We must bear in mind that Palestinian municipalities face significant challenges that affect their ability to fully achieve these goals. The Palestinian

municipalities are a local governance platform that deals directly with the daily issues and needs of the population in the Palestinian areas. However, there are significant challenges facing Palestinian municipalities, including fiscal deficits and strong reliance on external funding. This may negatively affect the ability to fully achieve this goal. In the Palestinian context, establishing strong links between central governing bodies and grassroots communities is crucial. They help ensure that communities' needs and concerns are communicated and addressed effectively. However, the Israeli occupation and restrictions on movement can present challenges to this goal, as they may limit the ability of municipalities to engage directly with the grassroots. Efforts must be made to overcome these obstacles and strengthen meaningful connections. Palestinian municipalities suffer from great economic and social challenges, and they face difficulty in sharing power and providing public services in a fair and balanced manner. This reinforces an urgent need to promote social justice and channel resources and opportunities in a way that promotes equality and improves the lives of people in local communities. Social justice is an essential aspect of building a just and equitable society.

In the case of Palestinian municipalities, achieving social justice requires addressing the disparities created by the occupation and ensuring that resources and opportunities are distributed fairly. This includes sharing power with the Palestinian government and returning local fees and taxes to local utilities, which can help empower communities and contribute to their well-being. Palestinian municipalities are experiencing challenges in achieving unity and solidarity due to the difficult political and economic conditions that Palestinians face. Strengthening organizational capacity and providing more opportunities for community participation can contribute to strengthening unity and cooperation between citizens and local institutions. Unity is necessary for Palestinians to effectively address their challenges and work towards common goals. Elected municipalities can play a vital role in organizing and mobilizing communities,

promoting cooperation, and fostering a sense of belonging. However, the internal Palestinian political division, as well as internal political rivalries, at times hindered efforts to achieve unity. Overcoming these divisions is crucial to realizing the municipalities' potential as unifying forces. Palestinian municipalities suffer from financial constraints and limited resources, which makes it necessary to enhance the spirit of competition between local units and intensify efforts to realize local projects. This can be achieved by enhancing cooperation and exchanging experiences between municipalities and providing financial and technical support for successful projects. Promoting healthy competition among local units can drive innovation and motivate municipalities to strive for success in various projects. However, in the Palestinian context, resource limitations, movement restrictions, and lack of control over land and natural resources due to occupation can pose challenges to this goal. Efforts should be made to create an enabling environment that allows municipalities to compete on an equal footing and supports their development initiatives. The history of the Palestinian struggle proves the great ability of local communities to organize themselves and manage their social and economic affairs. However, current and complex circumstances, including occupation and political division, place limits on this capacity. Therefore, the goal can be achieved by strengthening local governance and enhancing community participation. The desire for self-government and management of local affairs is inherent in human nature. Palestinian municipalities have the ability to respond to this instinct by taking responsibility for local governance and decision-making. However, the Israeli occupation restricts the autonomy of Palestinian municipalities, and they often face challenges in fully realizing their aspirations for autonomy. Advocacy for increased autonomy and capacity building initiatives can help overcome these obstacles.

The Palestinian government suffers from many systemic challenges, and needs to allocate limited resources to meet them. By achieving specific social

goals at the local level, the pressure on the central government can be reduced and its ability to focus on the most pressing and complex issues can be improved. Effective local governance can reduce the burden on the central government by decentralizing decision-making and enabling municipalities to address local issues. In the case of the Palestinian territories, where the central government faces many challenges due to the occupation, empowering municipalities to take on more responsibilities can help relieve pressure and improve service delivery at the local level. Palestinian municipalities are considered the ideal platform for promoting confidence in the human being and respecting his dignity. This is achieved through empowering the individual, encouraging community participation, and providing the necessary services to citizens. However, difficult circumstances and economic challenges are an obstacle to fully achieving this goal. Respect for individual dignity and promotion of freedom are essential elements for building confidence in human values. In the Palestinian context, where occupation and conflict have created a sense of insecurity and vulnerability, it becomes even more important to prioritize and uphold human rights and dignity. Palestinian municipalities can contribute to this goal by ensuring that their policies and practices promote human values and protect the rights of individuals within their jurisdictions.

Palestinian municipalities face challenges in facing the effects of isolation and isolation resulting from modern social and technological developments. Municipalities can play a role in enhancing communication and social communication and providing opportunities for participation and human communication, which contributes to alleviating this isolation and enhancing communication between individuals. The expansion of modern organizations and systems can sometimes lead to feelings of isolation and detachment from society and traditional values. Palestinian municipalities can serve as platforms to reconnect individuals with their communities, preserve cultural heritage, and foster a sense of belonging. By encouraging community engagement and participation,

municipalities can help mitigate the effects of isolation imposed by modern civilization and promote a sense of community cohesion. In conclusion, while the social objectives described are relevant to the current situation of Palestinian municipalities, it is important to recognize the unique challenges and constraints posed by the Israeli occupation. Overcoming these obstacles requires a multifaceted approach that addresses the political, economic and social dimensions, along with continuous efforts to defend the rights and independence of Palestinian municipalities. Taking into account the current challenges, achieving these social goals requires strengthening local capacities and providing the necessary support from the international community and stakeholders, including strengthening domestic financing, improving infrastructure, and providing sustainable economic opportunities.

5. Functions and Duties of Local Authorities

Today, municipalities conduct many activities of great importance. Thus, they have a great role in public life because they coordinate and organize the work among the public within the cities, which elevates society's welfare.¹⁹ referred to general principles for distributing the tasks and competencies of the local administration. The tasks mainly relied on the municipalities to provide their services in several aspects, including basic services and services involving the social nature of development and cultural development. The following is a description of those aspects in light of studies from the Palestinian context²⁰.

19 M. A. GHONEIM. The role of computerized management information systems in the decision-making process in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2004.

20 M. K. KUHAIL. The Extent of Accounting Education Compatibility with the Requirements of the Labor Market Field study: Municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2019; I. O.-A. TAMOUS. The Relationship Between Administrative Empowerment and Organizational Commitment in The Major Local Governments in Gaza Strip. *Master Thesis*. Al-Azhar University-Gaza, 2015; M. S. AL-ASSAR. The Municipalities and Local Sustainable Development in Gaza Strip, Reality and Impediments. *Master Thesis*. Al-Aqsa University and the Academy of Management and Politics, 2015; M. B. AL-NAJJAR. Impediments of Performance Appraisal Implementation of Employees In The Local Authorities In Gaza Strip Governorates. *Master Thesis*. Al-Azhar University-Gaza, 2013; I. M. SHEIKH EID. The Extent of The Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic

The basic services provided by the municipalities appear in the form of specific projects, such as rebuilding and constructing infrastructure projects, building and paving roads, carrying out projects for treatment and recycling of solid waste, organizing parking lots and markets, supervising slaughterhouses and butcher shops, ensuring people's health and safety, licensing and organizing crafts and industries. In addition, municipalities implement housing projects to provide a healthy and social climate acceptable to groups of the population, especially those with limited incomes. They also establish industrial zones and provide the necessary services to these zones to encourage investors and increase economic activity in the region. As such, they help find job opportunities for the population and reduce migration to cities.

As for the social services and the local developmental nature, they are represented in improving the services provided to the public, building service complexes, building schools, establishing public parks and gardens and caring for them, and reviving traditional industries that almost disappeared in the local areas. Creating public libraries, establishing multi-purpose educational cultural centres, and revitalizing tourism with the aim of reviving its regions are also part of the municipality's social services. Other services provided by the municipalities include, helping popular participation, within limits permitted by the state, in planning, managing, and implementing projects and services. This municipality service leads to the creation of a type of satisfaction and responsibility, especially since the residents of each region have different opinions on the type of projects and services implemented and provided to them. Provi-

University of Gaza, 2007; A. N. AL-AKHRAS. Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates. *Master Thesis*. The Islamic University of Gaza, 2017; M. F. AL-MAGHARI. The Role of Administrative Control in Achieving of Total Quality in the Palestinian Local Authorities in the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020; D.NAKISBAEV & N. DUGALICH. Introduction of digital platforms to State and Municipal administration: opportunities for regulation and transformation of social services for the population. *12(3)*, 2022, 133-143; F. DAMAYRA & T. KHATIB. Assessment of innovation policy standards' impact on local development of renewable energy in Palestinian local government units. *Renewable Energy*, *187*, 2022, 177-192.

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

The municipalities have an active role in serving the citizen because they provide many services to their community. Similarly, the Gaza Strip municipalities provide many and varied services related to many fields, including economic field, service, health, environmental, and social. Article No.15 of the Local Authorities Law of 1997 defined the tasks of the various local authorities. Under this article, the functions and powers of the municipality are characterized as works of a general nature or a public benefit. Those services can be clarified as follows according to²¹. Planning the town and the streets. Planning the town

21 Palestinian Official Gazette. Law No. (1) of 1997, Concerning Palestinian Local Authorities. *Palestinian Official Gazette*(20), 1997, 5-34; A. N. AL-AKHRAS. Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates. *Master Thesis*. The Islamic University of Gaza, 2017; F. M. SALIM. The effect of applying the cash basis on the significance of accounting information for decision makers in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. The Islamic university of Gaza, 2007; R. S. SABBAAH. Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management. *Master Thesis*. The Islamic University of Gaza, 2013; H. M. BAKIR. Obstacles in the achievement of the major

and streets includes opening streets, cancelling and amending the streets, setting their width and integrity, paving the streets, establishing their sidewalks, maintaining, cleaning, lighting, and naming or numbering the streets. In addition, the municipalities should beautify and number their buildings, plant trees and other plants, prevent the plants from overtaking the buildings. Issuing building permits and monitoring construction projects. This service allows the municipalities to determine the location of the buildings, demolish and repair existing buildings or change their shapes, install electric elevators and create shelters. It also allows the municipalities to issue licenses for conducting these works. The municipalities can determine the ratio of the building area to the area of the land it is intended to be built on and ensure that health conditions are satisfied according to whether the building is for housing, commercial, industrial, agricultural, or tourism purposes. Establishing water distribution networks. These networks are necessary to supply the population with potable water for consumption or other uses. The municipalities set the specifications for the networks (e.g., meters and pipes), organize their distribution, determine their prices and subscribing fees, and prevent contamination of springs, canals, basins, and wells. Providing the population with electricity and setting consumption prices and subscription fees, not exceeding the upper limit set by the Ministry. Establishing sewage and water drainage networks and other related purification stations. The municipalities also establish, manage, and monitor

municipalities of the Gaza Strip for their services during emergency situations. *Master Thesis*. Gaza, Palestine: The Islamic University of Gaza, 2016; K. M. HEGAZY. The Limits of the Authority of Local Authorities to Impose Fees and Means of Control in the Palestinian Legislation - Analytical Study Compared of Provisions Islamic Sharia. *Master Thesis*. The Islamic University of Gaza, 2020; A. T. SHEHADE. The Impact of Applying Occupational Health and Safety Assessment Series OHSAS 18001 on the Organizational Citizenship Behavior (A field study on the major municipalities In Gaza Strip). *Master Thesis*. The Islamic University of Gaza, 2019; A. M. AL-ARQAN. Limits of Administrative Guardianship over the Work of Palestinian Local Authorities - A Comparative Analytical Study with Islamic Jurisprudence. *Master Thesis*. The Islamic University of Gaza, 2022. M. H. DALLOUL, Z. BINTI Ibrahim, & S. TAJUL URUS. The Impact of Quality Dimensions of Accounting Information System Success on the Effectiveness of During-Financial Crisis Management: The Mediating Role of System Usage in a Government Sector Context. *Asian Economic and Financial Review*, 13(1), 2023, 18-48.

public latrines. Regulating and establishing public markets. This service includes designating the types of goods sold in the markets and prohibiting their sale outside the markets. Organizing crafts and industries. The municipalities establish the industrial areas and assign special places for each type of craft and industry. They also monitor shops and businesses that are worrisome or harmful to public health. Collecting, transporting, destroying, and organizing waste and waste products from streets, homes, and public shops. Taking all necessary precautions and measures to preserve public health and prevent epidemics among people. The municipalities monitor dwellings and other premises to ensure that their wastes are discharged regularly. They also monitor public stores to ensure the hygiene of sanitary wares. They take measures to exterminate mosquitoes and other insects and control harmful pests and reptiles. In addition, the municipalities establish and organize slaughterhouses, examine animals and poultry intended for slaughter, monitor their slaughter and disposal of their remains, and designate sites to sell the products, taking precautions to prevent animal-related diseases. They also monitor the production and sale of bread, fish, fruits, vegetables, and other foodstuffs and take measures to prevent fraud and spoilage of the products. The municipalities also set the prices of these products to combat high costs in coordination with the relevant government agencies. Establishing ambulance centres, clinics, hospitals, and other health institutions and monitoring them in coordination with the relevant government agencies are also part of the responsibilities of the municipalities. Organizing and monitoring public shops, such as restaurants, cafes, clubs, stadiums, acting houses, cinemas, and other public clubs. The municipalities set their opening and closing times and collection of fees from ticket sales. Establishing, controlling, regulating, organizing, and monitoring public spaces, e.g., squares, gardens, parks, baths, swimming pools, ponds, lakes, and on the coast of the state under their jurisdiction. Taking precautions against natural and other disasters. The municipalities need to take precautions to face the dangers

of torrents, floods and other natural disasters, prevent fires, control fuel and burning materials, and provide relief for the afflicted. Establishing and monitoring cultural and sports institutions, such as museums, public libraries, schools, and cultural, sports, social and music clubs in coordination with the relevant government agencies. Establishing, designing, and organizing land and maritime means of transportation in cooperation with the Ministry of Transport and Communications. This service also includes organizing the parking areas for the transport vehicles within the boundaries of the local authority. Hence, the municipalities monitor and control boats and ships operating in the waters of the local authority's area in coordination with the relevant government agencies. They also prepare the traffic plan and specify the traffic directions for all streets, whether inside the city or at its main entrances, Monitoring and organizing street vendors, porters, stairs, and parasols. Monitoring and imprinting weights and measures of goods sold wholesale in the public markets. Monitoring and organizing billboards and advertisements. Demolishing buildings that are feared to fall or are harmful or that cause harmful foul odours, after warning the owner, occupant, or the person responsible for them. Selling of road waste used for public projects or their exploitation. Preventing begging by constructing shelters for the needy and monitoring fundraising activities in public places. Establishing and abolishing cemeteries, setting their locations and specifications, transporting and burying the dead, organizing funerals, and preserving the sanctity of graves in coordination with the relevant government agencies. Monitoring and organizing hotels and public lodges. Monitoring animals used in transport and traction, organizing markets for the sale of animals and livestock, and prohibiting their sale outside these markets. The municipalities also monitor dogs, regulate their possession and licensing, prevent dangers to the citizens, and eliminate stray or obscene dogs. Adopting the annual budget and the final accounts and staffing table before it is sent to the Ministry for approval. Managing the Local Authority's funds and properties by erecting neces-

sary buildings, renting and mortgaging them for a period not exceeding three years, and accepting gifts, bequests, and donations. Allowing the extension of communication networks in the streets of the municipality.

The broad functions and duties of Palestinian local authorities, as they have been described, indicate that they play a critical role in providing basic services and developing infrastructure at the local level. However, there are several factors that contribute to the potential for financial crises in the Palestinian localities and the need for strong financial crisis management. Palestinian local authorities often face financial constraints due to limited sources of income and dependence on foreign aid and government grants, which may be inconsistent or insufficient to cover the costs of providing basic services and implementing development projects. The Israeli occupation, political instability, and restrictions on access to resources impede economic development and impede the generation of sufficient domestic revenues. The political situation in Palestine presents significant challenges for the local authorities. Political divisions and conflicts create instability, making it difficult to implement long-term development plans. Management shortcomings and capacity gaps may exacerbate financial management problems. Political instability, administrative restrictions, and the Israeli occupation can disrupt municipal operations, hinder revenue collection, and impede economic development. These challenges could undermine the financial stability of local authorities. Local authorities rely heavily on transfers from the Palestinian Authority and international donors to finance their operations. However, these revenue streams can be unpredictable, subject to delays or interruptions, and often fail to meet the growing needs of local communities. Palestine shows economic disparities between urban and rural areas, as well as between regions with different levels of development. Local authorities in less developed regions face challenges in generating sufficient revenues and meeting the needs of their populations, which leads to a potential financial crisis, as some areas suffer from high rates of poverty and unemploy-

ment. The Palestinian territories are highly dependent on foreign aid, which can be volatile and subject to geopolitical factors. Cuts in aid or delays in disbursement can have dire consequences for local authorities, leaving them vulnerable to financial crises. Municipalities' responsibility to develop and maintain infrastructure, including roads, waste management facilities and public utilities, requires significant investment. Funding such projects can strain local authorities' finances, particularly when they are faced with limited revenue streams.

Given these factors, the urgent need for Palestinian local authorities to have a robust financial crisis management system becomes apparent. Effective financial crisis management can help mitigate the impact of financial challenges and maintain the provision of essential services. Below are some of the reasons why it is important as well as some key considerations. Strong financial crisis management enables local authorities to maintain the provision of essential services, even during periods of economic uncertainty. It ensures that vital services such as waste management, infrastructure maintenance, and health and safety systems continue uninterrupted, benefiting the local population. Effective management of a financial crisis involves actively seeking alternative sources of revenue. Local authorities can explore partnerships with the private sector, seek grants and donations, and encourage local economic development to diversify their sources of revenue. This reduces dependence on government transfers and grants, making municipalities more financially flexible. Effective financial planning, including realistic budgeting and expenditure control, is critical to local authorities. This involves setting priorities, improving resource allocation, and ensuring transparency and accountability in financial management. Strengthening the capacity of local authorities in financial management through training programs and technical assistance can enhance their ability to effectively face financial challenges. Local authorities should seek partnerships with national and international stakeholders, including development agencies,

NGOs and private sector entities, to gain access to additional resources, technical expertise and investment opportunities. Implementing robust financial control systems and mechanisms for internal and external oversight can help identify potential financial risks and ensure compliance with regulations and standards. A robust financial crisis management system promotes transparency and accountability in financial practices. Implementing strict financial controls, reporting mechanisms, and audits helps prevent mismanagement of funds, corruption, and fraud. It enhances public confidence in the financial management of local authorities. Local authorities should put in place contingency plans and risk management strategies to anticipate and mitigate potential financial crises. This includes creating emergency funds, diversifying investments, and adopting proactive measures to counter economic shocks. Palestinian local authorities can engage in advocacy efforts to raise awareness of financial challenges and seek increased support from the international community. This may include lobbying for equitable allocation of resources and advocating for policies that promote sustainable local development. Palestinian local authorities can benefit from cooperation with national government agencies, international organizations and donor agencies to develop and implement financial crisis management strategies. This collaboration can provide technical expertise, financial assistance and capacity building support to enhance the financial resilience of local authorities. In conclusion, the broad tasks and duties of Palestinian local authorities, while important in providing basic services, coupled with the unique challenges they face, increase the potential for financial crises. Therefore, it is imperative for Palestinian municipalities to prioritize robust financial crisis management, which includes various strategies and measures, necessary to face these challenges and ensure sustainable development and well-being of local communities in Palestine. To ensure stability of essential services, efficient allocation of resources, and long-term financial sustainability.

6. Characteristics of Local Authorities in Palestine

The political, economic, financial and social circumstances that rocked the Palestinian reality led to the appearance of the effects of those conditions on the personality of the local administrations in Palestine, whether on the level of the characteristics or obstacles faced according to the following²². Their strong association with and dependence on the central authority for their budget and policy, in general, weakened their role in planning community development. Their failure to meet the needs of the citizen and society leads to a lack of confidence between them, the local government, and society. There is a lack of administrative and financial regulations and policies that regulate the organization of their internal affairs, their functions, and their relationship with the central government and the Ministry of Local Government. They have unqualified human capabilities. Therefore, they need better technical and vocational training. There is a restriction on the financial returns of the municipalities, limiting their role in providing basic services to the population. Therefore, interest in the population has not expanded economically, socially, developmentally, and other aspects. Their councils were appointed and not often elected. The successive central governments resorted to the appointment system in an attempt to link the local government sector to them. Moreover, the central government used them to serve its political programs and prevent the arrival of

22 S. S. A. ABU AMIRA. The role of local government environmental guidance unit in the development of environmental values in Gaza governorates. *Master Thesis*. Al-Azhar University-Gaza, 2014; I. M. SHEIKH EID. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007; R. R. AWAD. Obstacles of Geographic Information System Implementation in Gaza Strip Municipalities-Palestine. *Master Thesis*. Palestine: The Islamic University of Gaza, 2010; R. S. SABBAH. Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management. *Master Thesis*. The Islamic University of Gaza, 2013; M. A. ABU RAHMA. The availability of the components of applying the activity-based budgeting system (ABB) in the municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2008; F. M. SHALLAH. The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip - an applied study on the Gaza municipality. *Master Thesis*. The Islamic University of Gaza, 2009. M. H. DALLOUL, Z. BINI IBRAHIM, & S. TAJUL URUS. The Role of the Accounting Information Quality in Pre-Financial Crisis Management at Palestinian Government Universities. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 12(1), 2022, 64-78.

non-loyal parties from taking over the authority of the local government sector.

Palestinian municipalities are largely unique with these characteristics, given the political, economic and social conditions that afflict the Palestinian reality. These characteristics come together to form unique challenges that affect the character of local administrations in Palestine. Palestinian municipalities rely heavily on the central authority for their budget and policy decisions. This dependence impairs their ability to self-plan and implement community development projects, as their actions are often constrained by the priorities and decisions of the central government. The failure of municipalities to meet the needs of citizens leads to a lack of trust between them and the local government and society. The inability to provide basic services and infrastructure improvements arouses citizens' resentment and negatively affects the relationship between municipalities and society. Due to various factors, including limited resources and political constraints, Palestinian municipalities sometimes struggle to effectively meet the needs of their citizens. This can lead to mistrust between the local government and the community, undermining their relationship and hampering the delivery of essential services. The absence of comprehensive administrative and financial regulations and policies that regulate the internal affairs of municipalities and their relationship with the central government and the Ministry of Local Government hinders their ability to function effectively. This lack of clear guidelines can lead to confusion, incompetence, and potential conflict. This deficiency affects the effectiveness of the local administration and its ability to effectively meet the needs of citizens. Municipalities in Palestine often face challenges in terms of human resource capacities. Inadequate technical and vocational training may hinder the skills and expertise required to administer and administer local government effectively. Investing in training and capacity building programs is crucial to enhance the capacities of municipal staff and officials. Palestinian municipalities face constraints on their finan-

cial resources, which limit their ability to provide basic services to the population. These constraints impede economic, social and developmental progress within local communities. Inadequate financial support limits the expansion of municipal services, infrastructure development, and public progress. Heavy reliance on central funding restricts municipalities' freedom to implement local development projects and meet community needs. Appointment of municipal councils, as opposed to regular elections, has been a frequent practice in the Palestinian territories. This system has been used by successive central governments to maintain political control and prevent disloyal parties from gaining power at the local level. Such appointments can undermine the democratic principles of local government and hinder the representation of diverse political voices within municipalities.

The current state of Palestinian municipalities, including the ongoing Israeli occupation and the lack of a comprehensive political settlement, exacerbates the challenges facing Palestinian municipalities. Political instability, regional fragmentation, and restrictions on movement and resources further complicate the ability of municipalities to effectively govern and serve their communities. These factors increase the importance of the mentioned characteristics in the Palestinian context. In general, these characteristics pose unique challenges that affect the Palestinian municipalities, and reflect the impact of the political, economic and social conditions that Palestine is experiencing in shaping the administrative structure, functions and local government relations. These factors, including dependence on the central authority, lack of citizen confidence, absence of administrative regulations, unqualified human capabilities, financial restrictions, and appointed councils, have collectively hindered the municipalities' ability to effectively serve their communities. Addressing these challenges requires efforts to enhance local autonomy, improve governance structures, promote transparency and accountability, and invest in capacity-building initiatives for municipal staff.

The financial crisis of the Palestinian municipalities had a great impact on the local administrations in Palestine, as it contributed to the various challenges and obstacles affecting their work and development. This can contribute to the need to strengthen financial crisis management in Palestinian municipalities. Due to the financial crisis, the local administrations in Palestine rely heavily on the central authority in their budget and policy decisions. This dependency weakens their role in planning community development because they have limited financial independence and are often unable to implement their own development initiatives. The lack of control over their budgets and policies restricts their ability to effectively address the specific needs and priorities of their communities. This can lead to insufficient financial resources allocated to municipalities, making them more vulnerable to financial crises. Strengthening financial crisis management becomes necessary to effectively address budget shortfalls and find alternative sources of financing. The financial crisis affects the ability of local administrations to meet the needs of citizens and society. Limited financial resources hinder its ability to provide basic services such as infrastructure development, health care, education and sanitation. This failure erodes public trust in local government, creating a lack of trust and accountability between the administration and the community it serves. This lack of trust can lead to a decrease in public support for local municipalities and a reluctance to contribute financially through taxes or other means. Effective financial crisis management can help rebuild trust by ensuring transparent and accountable financial practices and demonstrating responsible use of resources. The financial crisis is exacerbated by the lack of administrative and financial systems and policies governing the internal affairs of local administrations. The lack of clear guidelines to organize their jobs and their relationships with the central government and the Ministry of Local Government hinders their ability to work effectively. The lack of comprehensive systems contributes to a sense of chaos and inefficiency within local administrations. Improved financial crisis

management may include developing robust systems and policies to guide financial decision-making, improve accountability, and promote financial stability within municipalities. A financial crisis often leads to a lack of investment in human capital development within local administrations. Limited funds limit its ability to provide appropriate technical and vocational training for its employees. This leads to a shortage of qualified personnel to effectively manage and address the complex challenges facing local administrations. A lack of experience also hinders their ability to plan and implement development initiatives. The presence of unqualified human resources within local administrations impedes effective financial management. Inadequate knowledge and skills in financial planning, budgeting, and resource allocation can contribute to financial mismanagement and increase the likelihood of financial crises. Enhanced financial crisis management will include providing better technical and vocational training to enhance the capabilities of municipal employees in financial matters. The financial crisis imposes restrictions on the financial revenues of municipalities, which limits their ability to provide basic services to the population. Inadequate financing limits their ability to invest in infrastructure, public utilities, and other essential services needed for economic and social development. This financial constraint impedes the expansion and improvement of living conditions, which leads to stagnation in various aspects of societal progress. Improved financial crisis management may include exploring innovative strategies for revenue generation, seeking external sources of financing, and advocating for the equitable distribution of financial resources to municipalities. In response to the financial crisis, successive central governments have resorted to appointing local government councils instead of holding regular elections. This appointment system serves the political agenda of the central government and prevents disloyal parties from taking over the local government sector. Such political interference undermines the democratic principles of local governance and weakens the legitimacy and independence of local admini-

strations. Enhanced financial crisis management may include reducing political interference, promoting democratic and transparent election processes, and empowering local administrations to make independent financial decisions based on the best interests of their communities.

In conclusion, the financial crisis of the Palestinian municipalities had far-reaching effects on the local administrations in Palestine. These effects include a weak role in community development planning, lack of trust between management and society, inadequate administrative and financial regulations, unqualified human capacities, limited financial resources for basic services, and political interference. Addressing the financial crisis and providing sustainable financing to local administrations is crucial to enable them to fulfil their responsibilities and promote local development. The characteristics highlight the challenges facing local administrations in Palestine, which can contribute to financial crises within municipalities. Strengthening financial crisis management is crucial to addressing these challenges, promoting transparency, accountability and efficiency in financial practices, and ensuring the effective provision of services to the population.

7. Obstacles of Local Authorities in Palestine

There are many obstacles facing the municipalities in Palestine. The following are the most prominent of those obstacles²³.

23 A. K. AL-ZAHAR. Total Quality Management as A Strategy to develop Job Performance - Applied Study on the Major Municipalities. *Master Thesis*. Al-Azhar University-Gaza, 2020; S. S.-A. ABU AMIRA. The role of local government environmental guidance unit in the development of environmental values in Gaza governorates. *Master Thesis*. AL-AZHAR University-Gaza, 2014; M. B. AL-NAJJAR. Impediments of Performance Appraisal Implementation of Employees in the Local Authorities in Gaza Strip Governorates. *Master Thesis*. Al-Azhar University-Gaza, 2013; M. A. ABU RAHMA. The availability of the components of applying the activity-based budgeting system (ABB) in the municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2008; R. S. SABBAAH. Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management. *Master Thesis*. The Islamic University of Gaza, 2013; I. M. SHEIKH EID. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007; F. M. SHALLAH. The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip - an applied study on the Gaza municipality. *Master Thesis*. The Islamic University of Gaza, 2009. H. A. MANSOUR. Factors Affecting the Productivity of Gaza Large Municipalities Workers.

Lack of regulations and laws that more effectively regulate the powers of municipalities and deficiency in the actual application of existing laws and regulations. Some authorities of the municipalities are effectively eroded, such as withdrawing responsibility for electricity. The central government is also expected to withdraw control over water and sanitation and the power to issue licenses for crafts and industries, thus weakening their resources. Lack of awareness of the concept of development and its importance, whether from municipal workers or supervisors of municipal works. Scarcity of financial resources needed to implement necessary and basic infrastructure development projects. Weak community participation spirit adds to this obstacle. Failure of citizens to pay their financial obligations due to the difficult economic situation and widespread poverty and unemployment. Lack of adequate understanding of the concept of local government, its role, and its importance. Rapidly growing population and high population density compared to the small geographical areas managed by municipalities. Wars and the repeated and continuous Israeli aggression of the Palestinian territories and the accompanying destruction of infrastructure.

The aforementioned obstacles with regard to municipalities in Palestine reflect a set of structural, political, social and economic challenges that have a significant impact on the financial crisis that these municipalities face. Inadequate regulations and their ineffective enforcement impede the smooth functioning of municipalities. Without clear guidelines and enforcement mechanisms, municipalities may struggle to exercise their powers effectively. This can erode powers, taking away responsibilities such as providing electricity, limiting their resources and ability to meet local needs. Withdrawal of control over vital services such as electricity and some licensing powers, weakens municipalities' resource base. This centralization of power limits its ability to generate revenue

Master Thesis. The Islamic University of Gaza, 2013; M. F. AL-MAGHARI. The Role of Administrative Control in Achieving of Total Quality in the Palestinian Local Authorities in the Gaza Strip. *Master Thesis.* The Islamic University of Gaza, 2020.

and make independent decisions, thus exacerbating financial constraints. Insufficient understanding of the concept of development and the role of municipalities among workers and supervisors in municipalities hinders effective governance. This can lead to mismanagement, ineffective resource allocation, and failure to prioritize development projects, further contributing to the financial crisis. The lack of sufficient funds is a major obstacle to implementing the necessary infrastructure projects. Municipalities require financial resources to invest in basic services, such as water supply, sanitation, transportation, and utilities. Without adequate funding, municipalities struggle to meet the needs of a growing population and maintain basic infrastructure. Limited community participation reduces the ability of municipalities to engage with citizens, understand their needs, and deal with them effectively. Active community participation promotes ownership and collaboration, enabling municipalities to implement development projects more successfully. Without a vibrant participatory culture, municipalities may struggle to generate local support and mobilize additional resources. Economic hardship, poverty and unemployment can lead to the inability or unwillingness of citizens to meet their financial obligations to municipalities. This further restricts the revenue streams available to municipalities, making it difficult to cover operational costs and invest in local development initiatives. The concept of local government and its importance may not be sufficiently understood by the general population. This lack of awareness can lead to a diminished appreciation of the role municipalities play in local governance, reduce public support and hinder effective decision-making. The continuation of conflicts and the destruction of infrastructure as a result of the Israeli aggression has a severe impact on the financial situation of Palestinian municipalities. The rebuilding and repair of infrastructure, along with the provision of basic services, have become enormous financial burdens for municipalities already operating under resource constraints. To address the financial crisis in Palestinian municipalities, a multifaceted approach is necessary.

This approach should include strengthening local regulations, ensuring their effective implementation, and giving municipalities more autonomy in decision-making and resource management. It is also necessary to improve awareness and understanding of the role of municipalities, both among municipal workers and society as a whole. Efforts should be made to enhance community participation and involvement, and to foster a sense of shared responsibility for local development. Financial resources can be increased through international aid, partnerships with NGOs, and the exploration of innovative financing mechanisms. Addressing the economic difficulties faced by citizens, such as poverty and unemployment, is necessary to improve their ability to meet their financial obligations. Finally, finding lasting solutions to conflicts and promoting peace and stability in the region is critical to breaking the cycle of destruction and enabling sustainable development efforts in Palestinian municipalities.

8. Law and Supervision of Local Authorities in Palestine

The following demonstrates the legal and oversight framework governing the Palestinian local authorities²⁴.

24 M. F. AL-MAGHARI, (2020). The Role of Administrative Control in Achieving of Total Quality in the Palestinian Local Authorities in the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020; M. B. AL-NAJJAR. Impediments of Performance Appraisal Implementation of Employees in the Local Authorities in Gaza Strip Governorates. *Master Thesis*. AL-AZHAR University-Gaza, 2013; S. S.-A. ABU AMIRA. The role of local government environmental guidance unit in the development of environmental values in Gaza governorates. *Master Thesis*. AL-AZHAR University-Gaza, 2014; A. T. SHEHADE. The Impact of Applying Occupational Health and Safety Assessment Series OHSAS 18001 on the Organizational Citizenship Behavior (A field study on the major municipalities In Gaza Strip). *Master Thesis*. The Islamic University of Gaza, 2019; R. S. SABBAAH. Obstacles to strategic plans implementation in Gaza strip municipalities: from the perspective of top and executive management. *Master Thesis*. The Islamic University of Gaza, 2013; I. M. SHEIKH EID. The Extent of the Effectiveness of Budgets as a Tool for Planning and Monitoring In Gaza Strip Municipalities. *Master Thesis*. The Islamic University of Gaza, 2007; R. R. AWAD. Obstacles of Geographic Information System Implementation in Gaza Strip Municipalities-Palestine. *Master Thesis*. Palestine: The Islamic University of Gaza, 2010; F. M. SHALLAH. The extent to which the zero-based budget can be applied in the municipalities of the Gaza Strip - an applied study on the Gaza municipality. *Master Thesis*. The Islamic University of Gaza, 2009; H. A. MANSOUR. Factors Affecting the Productivity of Gaza Large Municipalities Workers. *Master Thesis*. The Islamic University of Gaza, 2013; Palestinian Official Gazette. Law No. (1) of 1997, Concerning Palestinian Local Authorities. *Palestinian Official Gazette* (20), 1997, 5-34; Palestinian Official Gazette. The amended Basic Law of 2003. *Palestinian Official Gazette*(2), 2003, 1-48; Palestinian Official Gazette. (2005a). Law of State Audit and Administrative

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

Control Bureau No.15 of 2004. *Palestinian Official Gazette*(53), 2005a, 1-396; Palestinian Official Gazette. Anti-Corruption Law No.1 of 2005 and its amendments. *Palestinian Official Gazette*(53), 2005b, 1-396; Palestinian Official Gazette. Municipal Development and Lending Fund Law No.25 of 2016. *Palestinian Official Gazette*(127), 2016, 1-219; Palestinian Official Gazette. The Palestinian Local Council Elections Law No. (10) of 2005 and its amendments. *Palestinian Official Gazette*(128), 2017, 1-45; Palestinian Legislative Council. The bylaws of the Palestinian Legislative Council. *Palestinian Legislative Council*, 2000; A. H. SHAAT. The impact of the determinants of foreign funding policy on the volume of funding for the municipalities operating in the Gaza Strip (Field study: Gaza Municipality, Khan Younis and Rafah). *Master Thesis*. The Islamic University of Gaza, 2019; M. S. AL-ASSAR. The Municipalities and Local Sustainable Development in Gaza Strip, Reality and Impediments. *Master Thesis*. AL-AQSA University and the Academy of Management and Politics, 2015; A. K. AL-ZAHAR, (2020). Total Quality Management as A Strategy to develop Job Performance - Applied Study on the Major Municipalities. *Master Thesis*. AL-AZHAR University-Gaza, 2020; K. M. HEGAZY, (2020). The Limits of the Authority of Local Authorities to Impose Fees and Means of Control in the Palestinian Legislation - Analytical Study Compared of Provisions Islamic Sharia. *Master Thesis*. The Islamic University of Gaza, 2020; A. M. AL-ARQAN, (2022). Limits of Administrative Guardianship over the Work of Palestinian Local Authorities - A Comparative Analytical Study with Islamic Jurisprudence. *Master Thesis*. The Islamic University of Gaza, 2022; F. A. QAWASMEH, K. SINGARAVELLOO & R. ARIFFIN. Palestinian local government: Issues of legal and institutional frameworks. *Public Administration Issues*, 6(2), 2021, 146-171. M. H. DALLOUL, Z. B. IBRAHIM, & S. T. URUS. The Association between the Success of Information Systems and Crises Management (A Theoretical View and Proposed Framework). *International Journal of Asian Social Science*, 12(1), 2022, 55-68.

as well as other general provisions. In addition to the Local Authorities Council Election Law No.10 of 2005 and its amendments, which regulate the electoral representation of the heads and members of the local authorities councils in Palestine.

The control of the municipalities' work, including supervision of the municipalities' financial activities, aims to ensure the proper use of public money. The municipalities adhere to the provisions in their budgets of items and detect deviations as far as possible. They consistently conform their financial activities to laws, regulations, and decisions of the central government. Although the municipalities enjoy financial autonomy, the autonomy does not mean the absence of precise procedures for monitoring and accountability. On the contrary, independence often enhances the monitoring and accountability processes. Therefore, the use of financial resources in the municipalities is subject to a set of legal rules and executive regulations that regulate the spending process of their allocations. In cases where expenditure exceeds the allocations, they follow the procedures set up for that purpose.

Local Authorities in Palestine are subject to two types of oversight, external and internal controls, carried out according to the provisions of the laws. Figure 2 shows the internal and external oversight bodies and agencies of the Palestinian LAs. Article No.35 (oversight) of the Local Authorities Law 1997 indicates that checking the accounts of the local authority and reviewing all its financial, administrative, and legal transactions, and the inventory of its assets shall be by specialized examiners assigned by the Ministry or the General Control Authority.



Figure 2 The Internal and External Oversight Bodies of Palestinian LAs

The Ministry of Local Government appoints specialized examiners to monitor municipalities, and the supervision is carried out according to Article No.35 (Oversight) of Local Authorities Law, 1997. Additionally, Article No.2 of the Palestinian Local Authorities Law 1997 identifies the relationship of the Ministry of Local Government with the municipalities. Under this Article, the Ministry draws up the general policy established for the work of the Palestinian local authority councils and oversees the functions and competencies of these councils in managing public project affairs and budgets. The Ministry also supervises financial, administrative, and legal control and the procedures for forming these councils. It also carries out technical and administrative work rela-

ted to the work of regional organization and planning in Palestine. It shall establish any necessary systems or regulations for the implementation of its duties stipulated in the previous clauses or in accordance with the provisions of the law. In addition to the Ministry of Local Government, the State Audit and Administrative Control Bureau supervises the local authorities according to the Law of State Audit and Administrative Control Bureau No.15 of 2004. Article No.31 of this law defines the entities subject to the control of the Bureau, including local authorities and similar bodies. The Palestinian legislator also granted the Legislative Council the right to form special committees to investigate specific issues, or to assign one of its committees, to investigate facts in any public matter, or in one of the public administrations. This is to enable the Council to carry out its duties in the areas of control and accountability, as stipulated in Article No.58 of the amended Palestinian Basic Law of 2003. The bylaws of the Palestinian Legislative Council also indicated in Article No.48 that the Council has the right to form permanent committees to monitor and discuss draft laws, proposals and issues referred to it by the Council or its president. Among those committees is the Interior Committee, which is concerned with the interior, security and local governance. Furthermore, the Municipal Development and Lending Fund are responsible for monitoring the use of loans and grants transferred to local authorities. Moreover, verify its use in the expenditures allocated to it. This is in accordance with Article No.4 of the Municipal Development and Lending Fund Law No.25 of 2016. The Palestinian Anti-Corruption Commission also has a role in monitoring the local authorities, as Article No.2 of the Anti-Corruption Law No.1 of 2005 and its amendments indicated that among the bodies subject to the provisions of this law are the governors, heads and members of local authorities' councils, and their employees.

In most local authorities, especially large ones, there are departments and sections for internal control and internal audit. Internal control in Palestinian

municipalities plays a crucial role in ensuring accountability, transparency, and effective governance within the local authorities, particularly during financial crises and the overall management of finances. These control mechanisms are designed to safeguard assets, prevent fraud and mismanagement, promote compliance with laws and regulations, and enhance the overall efficiency and effectiveness of municipal operations. Given the current financial crisis in the Palestinian municipalities, it becomes even more important to establish robust internal control systems to ensure transparency, accountability, and efficient use of resources. The primary objectives of internal control in Palestinian municipalities include safeguarding assets, ensuring compliance with laws and regulations, promoting efficient operations, and ensuring the reliability of financial reporting. These objectives help municipalities mitigate risks, detect and prevent fraud, and maintain public trust. Effective internal control requires clearly defined roles and responsibilities. Palestinian municipalities should establish segregation of duties, ensuring that no single individual has complete control over financial processes. For example, the person responsible for authorizing payments should be separate from the individual who reconciles bank statements or handles cash. Internal control procedures establish clear guidelines for authorizing and approving various activities within the municipality. This includes financial transactions, budget allocations, procurement processes, and hiring decisions. The aim is to ensure that all actions are undertaken with proper authorization and that the decision-making process is transparent and accountable. Internal audit departments play a critical role in assessing and enhancing internal control systems. These departments conduct independent and objective evaluations of financial operations, risk management, and compliance with policies and procedures. They identify weaknesses, recommend improvements, and provide assurance to management and stakeholders. Palestinian municipalities should establish comprehensive financial policies and procedures that clearly outline the processes for budgeting, procurement, cash

management, and financial reporting. These policies should be regularly updated to reflect changing circumstances and best practices. Strict adherence to these policies and procedures strengthens internal control. Internal control systems in Palestinian municipalities focus on financial management and accounting practices. They involve maintaining accurate financial records, implementing appropriate accounting procedures, and conducting regular audits to verify the accuracy and completeness of financial information. This helps in preventing financial mismanagement, detecting fraud, and ensuring compliance with applicable financial regulations. It is essential for Palestinian municipalities to conduct regular risk assessments to identify and prioritize potential risks. This includes evaluating the impact of the financial crisis on revenue generation, expenditure control, debt management, and liquidity. Risk mitigation strategies, such as contingency plans, can then be developed and implemented. Many Palestinian municipalities have dedicated internal audit departments or sections. Internal auditors are responsible for conducting independent and objective assessments of the municipality's operations, financial systems, and compliance with regulations. They review internal controls, identify weaknesses, recommend improvements, and provide assurance to management and external stakeholders regarding the integrity of the municipality's operations. Effective monitoring is vital to ensure that internal control processes are functioning as intended. Regular internal control reviews, reconciliations, and internal audits help identify control deficiencies and provide recommendations for improvement. Additionally, transparent and timely financial reporting is crucial to inform decision-making and demonstrate accountability to stakeholders. Internal control systems require regular monitoring and review of activities and processes within the municipality. This involves conducting periodic evaluations of controls, comparing actual performance against established benchmarks, and addressing any identified deficiencies promptly. Continuous monitoring helps to identify emerging risks and adapt control measures accordingly. Palestinian

municipalities should invest in training and capacity building programs for staff involved in financial management. These programs can enhance employees' understanding of internal control principles, fraud prevention techniques, and compliance requirements. Well-trained staff are better equipped to implement and maintain effective internal control systems. Leveraging technology can strengthen internal control in Palestinian municipalities. Implementing financial management systems, automated controls, and data analytics tools can improve efficiency, accuracy, and the ability to detect anomalies or irregularities in financial transactions.

In managing financial crises, internal control becomes even more critical. Municipalities must adopt proactive measures such as closely monitoring cash flows, prioritizing essential services, and exploring cost-saving opportunities. Regular financial reporting, communication, and engagement with stakeholders are crucial during these challenging times. It is important to note that the specific internal control practices in Palestinian municipalities may vary based on individual circumstances and local regulations. However, implementing and reinforcing internal control measures contributes to the overall financial stability and effective management of Palestinian municipalities, helping to address the current financial crisis and laying the foundation for sustainable financial management in the future.

The current situation of the financial crisis in Palestinian municipalities poses significant challenges to the management of their finances. The laws and control systems outlined in the provided information serve as a framework for governing the work of local authorities, including their financial activities. However, the effectiveness of these laws and control systems in addressing the financial crisis depends on various factors, including the availability of sufficient financial resources, political stability, and the capacity of the oversight bodies. The legal framework, including the Local Authorities Law No.1 of 1997 and its amendments, provides guidelines for the role and powers of local government

councils, their relationship with each other and the Ministry of Local Government, and the organization of their structures, administrative councils, resources, and budgets. These laws set out the responsibilities and obligations of local authorities, aiming to ensure the proper use of public funds. The control systems mentioned in the text encompass both external and internal oversight mechanisms. External controls are conducted by specialized examiners assigned by the Ministry or the General Control Authority. These examiners are responsible for checking the accounts of the local authorities, reviewing their financial, administrative, and legal transactions, and conducting asset inventories. This external oversight mechanism aims to ensure accountability and transparency in the management of public funds. Additionally, internal controls play a crucial role in financial management. The municipalities are expected to adhere to the provisions in their budgets and conform to laws, regulations, and decisions of the central government. While the municipalities enjoy financial autonomy, they are still subject to monitoring and accountability processes. This implies that even in times of financial crisis, the municipalities are expected to follow the set legal rules and regulations governing the spending process of their allocations. However, it is important to note that the effectiveness of these laws and control systems can be hindered by the financial crisis itself. A financial crisis often entails a lack of sufficient financial resources, making it challenging for municipalities to meet their financial obligations. The ability to adhere to budgets and regulations may be compromised as a result. In such situations, the oversight bodies, including the specialized examiners and the Ministry of Local Government, need to adapt their approaches and support the municipalities in navigating the crisis. Managing financial crises requires a comprehensive and multifaceted approach. This includes addressing the root causes of the crisis, such as seeking sustainable sources of funding, improving financial planning and management, and promoting economic development at the local level. Additionally, it is essential to enhance the capacity of

oversight bodies and provide them with the necessary resources to carry out their monitoring and control functions effectively. In summary, the legal and oversight framework governing Palestinian local authorities provides guidelines for the management of their finances. However, the current financial crisis in Palestinian municipalities presents challenges that need to be addressed through a holistic approach, including finding sustainable funding sources, improving financial management practices, and strengthening oversight mechanisms. These efforts will contribute to the effective management of financial crises and the long-term sustainability of Palestinian municipalities.

9. Distribution and Classification of Local Authorities in the Gaza Strip

The administration of the Gaza Strip is divided into five governorates (North Gaza, Gaza, Deir al-Balah, Khan Yunis, and Rafah). All the local authorities in the Gaza Strip are municipalities. Each governorate has a group of municipalities. There are no village councils, probably due to the high population density, that characterises the Gaza Strip. The population density rate in the Gaza Strip is one of the highest in the world. Gaza Strip is 365 square kilometre (km²). The population is about 2,166,269 people, with a population density of 5,936 people per km². Currently, there are 25 municipalities distributed in all the governorates of the Gaza Strip, classified into three categories (A, B, and C). Five (5) of these municipalities are classified as A, nine (9) as B, and the remaining eleven (11) as C. They provide services to all citizens in their areas²⁵.

25 H. A. ABU ANZA. Evaluating the effectiveness of Financial and Administrative Control Bureau in controlling the financial performance of the local government institutions in Southern provinces - Palestine (Applied Study). *Master Thesis*. The Islamic University of Gaza, 2017; Palestinian Central Bureau of Statistics (PCBS) & Ministry of Local Government. *Local Communities Survey, 2015 - Main Findings*. Ramallah, Palestine: Palestinian Central Bureau of Statistics (PCBS), 2015; Palestinian Central Bureau of Statistics (PCBS). (2022a). *Palestine in Figures 2021*. Ramallah, Palestine: Palestinian Central Bureau of Statistics (PCBS), 2022a; Palestinian Central Bureau of Statistics (PCBS). (2022b). *Summary of Demographic Indicators in the Palestine by Region, 2022b*; Palestinian Central Bureau of Statistics (PCBS) and Municipal Development and Lending Fund. *Municipal Infrastructure Database*. Ramallah, Palestine: Palestinian Central Bureau of Statistics (PCBS) and Municipal Development and Lending Fund, 2017.

To provide a perspective on the statistics and population density in the Gaza Strip, it was compared to another city. Tokyo, the capital of Japan, is known for its high population density. As of 2021, Tokyo has an area of approximately 2,194 square kilometres and a population of over 14 million people. This gives Tokyo a population density of about 6,393 people per square kilometre²⁶. Comparing the statistics, it can be seen that the population density of the Gaza Strip, which has a population density of 5,936 people per square kilometre, is slightly lower than that of Tokyo, which has a population density of 6,393 people per square kilometre. However, it is important to note that the Gaza Strip is a much smaller area compared to Tokyo. Despite its small size, the Gaza Strip has a relatively high population density, which indicates a large concentration of population within its limited area.

The municipalities were categorized according to the decision of the Minister of Local Government on 1998. The criterion for categorizing the municipality was its establishment date or the number of residents in its area. Category 'A' is for municipalities of cities that are the centres of the governorates. Category 'B' is for municipalities that existed before the Palestinian authority took over their powers and new municipalities with a population of more than fifteen thousand. Municipalities in category 'C' are newly established municipalities with a population between five thousand and fifteen thousand. Finally, category 'D' is for municipalities with a population of less than five thousand. In 2016, the Minister of Local Government decided to promote the municipalities from one category to a higher category to encourage them to provide the best services to their citizens. The decision was made after reviewing the municipalities based on public interest requirements. Category 'A' was for municipalities of cities that are the centres of the governorates. Category 'B' was changed to municipalities with a population exceeding fifteen thousand. Category

26 S. MURAKAMI, H. YAMAMOTO, & T. TOYOTA. Potential Impact of Consumer Intention on Generation of Waste Photovoltaic Panels: A Case Study for Tokyo. *Sustainability*, 13(19), 2021, 10507; S. GRAZIANO. Spatial planning to face urban sprawl. Evidence from Japan. *Master Thesis*. Tokyo: Politecnico of Turin & The University of Tokyo, 2020.

'C' was changed to include all municipalities with a population of less than fifteen thousand. Category 'D' was cancelled henceforth, and all municipalities under this category were moved to category 'C'²⁷. Table 1 shows the distribution and classification of the Gaza Strip municipalities by governorates, the number of residents, the geographical area covered by each municipality, and date of establishment.

27 T. TOUKAN, (2001). *Decentralization and Local Governance in Palestine*. Ramallah: The Palestinian Independent Commission for Citizens' Rights, 2001; Ministry of Local Government. (2016). *Ministry of Local Government*, 2016; F. M. SALIM, (2007). The effect of applying the cash basis on the significance of accounting information for decision makers in the municipalities of the Gaza Strip in Palestine. *Master Thesis*. The Islamic university of Gaza, 2007; I. H. SALEM, (2012). The reality of internal auditing in the municipalities of the Gaza Strip - an analytical field study. *Master Thesis*. The Islamic University of Gaza, 2012; A. H. SHAAT, (2019). The impact of the determinants of foreign funding policy on the volume of funding for the municipalities operating in the Gaza Strip (Field study: Gaza Municipality, Khan Younis and Rafah). *Master Thesis*. The Islamic University of Gaza, 2019; A. T. SHEHADE, (2019). The Impact of Applying Occupational Health and Safety Assessment Series OHSAS 18001 on the Organizational Citizenship Behavior (A field study on the major municipalities In Gaza Strip). *Master Thesis*. The Islamic University of Gaza, 2019; M. B. AL-NAJJAR, (2013). Impediments of Performance Appraisal Implementation of Employees in the Local Authorities in Gaza Strip Governorates. *Master Thesis*. Al-Azhar University-Gaza, 2013; M. S. AL-ASSAR, (2015). The Municipalities and Local Sustainable Development in Gaza Strip, Reality and Impediments. *Master Thesis*. Al-Aqsa University and the Academy of Management and Politics, 2015; M. H. AL-KHATIB, (2015). Skills of Strategic Leadership and its Relation with Crisis Management "A Field Study on the Palestinian Local Institutions in Gaza Governorates". *Master Thesis*. Al-Azhar University-Gaza, 2015; A. N. AL-AKHRAS, (2017). Re-engineering administrative processes and their role in improving the quality of services in the municipalities of Gaza governorates. *Master Thesis*. The Islamic University of Gaza, 2017; M. F. AL-MAGHARI, (2020). The Role of Administrative Control in Achieving of Total Quality in the Palestinian Local Authorities in the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020; M. K. KUHAİL, (2019). The Extent of Accounting Education Compatibility with the Requirements of the Labor Market Field study: Municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2019; M. E. AL-ATRASH, (2020). The impact of Diversity Management of Organizational Dimensions of Human Resources on the Organizations Performance - A Case Study of the Municipalities of the Gaza Strip. *Master Thesis*. The Islamic University of Gaza, 2020; I. O.-A. TAMOUS, (2015). The Relationship Between Administrative Empowerment and Organizational Commitment in The Major Local Governments in Gaza Strip. *Master Thesis*. Al-Azhar University-Gaza, 2015.

Table 1 Distribution of the Gaza Strip Local Authorities by Governorate

No	Gov.	Municipality	Category	Population (People)	Area of Geographical Influence (Dunam)	Founding date
1	North Gaza Gov.	Jabalya	A	259,238	17,897	1952
2		Beit Lahiya	B	104,828	14,373	1961
3		Beit Hanun	B	60,953	11,670	1965
4		Um Al-Nnaser	C	5,527	800	1997
5	Gaza Gov.	Gaza	A	707,254	55,000	1893
6		Al Mughraqa	C	12,838	3,260	1996
7		Ezahra	C	5,981	4,634	1998
8		Wadi Gaza	C	5,138	6,527	1997
9	Deir Al-Balah (Central) Gov.	Deir Al-Balah	A	93,425	15,300	1951
10		An Nuseirat	B	98,523	9,755	1977
11		Al Bureij	B	49,507	5,300	1978
12		Al Maghazi	B	31,659	3,055	1978
13		Az Zawayda	B	7,124	7,010	1979
14		Wadi As-Salqa	C	7,640	3,980	1997
15		Al Musaddar	C	2,943	4,160	1996
16	Khan Yunis Gov.	Khan Yunis	A	283,135	53,803	1917
17		Bani Suheila	B	47,635	5,170	1967
18		A`basan Al-Kabira	B	30,769	7,028	1969
19		Al Qarara	B	33,341	11,777	1983
20		Khuza`a	C	13,091	2,527	1972
21		Al Fukhkhari	C	7,406	7,082	1997
22		A`basan Al-Jadida	C	10,679	3,328	1972
23	Rafah Gov.	Rafah	A	238,535	30,500	1955
24		Al Shokat	C	18,819	6,354	1996
25		Al-Nnaser	C	10,281	4,694	1997

10. Conclusion

This article aimed to provide an overview of Palestine and an analytical view of the Palestinian local authorities sector. It provided a comprehensive overview of the history of the Palestinian local authorities. Furthermore, it illustrated the objectives of the Palestinian local authorities in addition to their duties and characteristics. The article also worked on identifying the obstacles and challenges facing the Palestinian local authorities. Demonstrated the legal and regulatory framework governing the Palestinian local authorities. Displayed the distribution and classification of local authorities in the southern Palestinian governorates. This paper is a qualitative research study utilizing a library-based method. Data sources depend on books, dissertations, articles, documents, government documents, reports, and laws. Furthermore, this data has been reviewed using the descriptive-analytical approach. This article contributes to enriching the literature related to the reality of the Palestinian local authorities. It contributes to achieving a better understanding and realization of the nature of the Palestinian local authorities in terms of their history, purpose, tasks, characteristics, obstacles and challenges, laws and oversight related to them.

In conclusion, the intricate fabric of Palestinian local authorities reveals a multifaceted landscape shaped by historical struggles, political aspirations, and socio-economic challenges. Through a comprehensive exploration of their history, objectives, functions, and characteristics, it becomes evident that local authorities in Palestine play a pivotal role in governance, service provision, and community development. Despite facing significant obstacles, ranging from limited resources to political instability, these entities persist in their efforts to meet the diverse needs of their constituents. The legal framework and oversight mechanisms surrounding local authorities underscore the importance of accountability and transparency in ensuring effective governance at the grassroots level. As witnessed in the distribution and classification of local authori-

ties in the Gaza Strip, local governance structures continue to evolve in response to changing dynamics and exigencies on the ground. Moving forward, fostering collaboration, empowering local leadership, and addressing systemic challenges will be essential in advancing the collective well-being and aspirations of Palestinians across their diverse communities.

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