

Evaluating structural problems of Ministry of Finance, Afghanistan

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Abstract:

This research paper about evaluation of financial ministry structural problems. The study identified concepts, visions about organization, development trend of organization include the objectives of research and results and discussion with conclusion with some recommendation supported by this study

Keywords: Organization, structure, structural, organizational structure, structural dimension, administration, financial.

Introduction

Organization is a social purposive entity with a clear plan that with known structure and specified powers do some activities for reaching to its goals. It's clear that management in an administration is for survive, growth, innovation, creativity, better work life balance and quality. With no doubt reaching to these goals is not possible without being best in administrative structure in different dimensions, especially in structural dimension and continuously care for its betterment.

Organizational factor contains organization's structure and content and effects entities communications. Indeed organizational factor and its component and variable makes administrative communications effective and has positive effect on that.

Significance of the Study

Administrations are not considerable without organizational structure, because ministries without administrative structure is not considerable the important point is not existence or non-existence of administrative structures in administrative and governmental ministries; but symmetry or non-symmetry of governmental administrations with environment, is the important matter and has important role in success of administrations. Organization's growth and development is not possible without growth and development of its structure. In other words, every development in ministries as a total is non-separable from administrations development as a part of its elements and governmental organization for reaching to better actions need correct and scientific leadership.

Financial entities especially Ministry of Finance as an open system is in contact with environment, that is why they need to gain their necessary sources from the environment, give their services to people and customers and for survival and effectiveness, they should explain and paraphrase the environmental changes. Therefore they should create organizational structure suitable to the environment in which they operate. Due to

environmental non-certainty of governmental organization because of environmental changes like privatization, membership in World Trade Organization, modernization and variety in activities makes organization's structure correction to be in accordance to environmental changes, an important correction. Considering the discussed disputations we can understand the importance of corrections in Ministry of Finance organizational structures (Daft, 1390; P. 20-21).

Objectives of the Study

1. Understanding the working of Ministry of Finance;
2. Evaluating the extent of financial assistance to its beneficiaries;
3. Examining the challenges of finance ministry in its functioning;
4. Making recommendation to its proper functioning and implementation of desired objectives.

Research Hypothesis

The important problem of structural problem of Ministry of Finance is its structural dimension there for I select this article.

Literature Review

One of the researches done in 1991 shows that now a days every strategy cares on three dimensions which are innovation, decreasing costs and imitation; also focuses on that kind

of structural design that is suitable for every one of them. Organizations has innovation must have organic structure; but if organization follows the strategy of decreasing costs must have mechanical structure for having stability and efficiency and organizations that are imitating from others must use a combine of the two (Rabinz, 1991).

Another research showed, most of strategies of a company pass development trend and by offering different kinds of products or offering different services and development in materials getting complicated. When an organization gives variety to its activities and verifies its products, probably the structure steps in de-centralization path and independent divisions created until every division be able to make faster decisions and show suitable re-action against environmental changes (Daft, 1998).

If organization is active in a society that has no high potential or be victim of worse changes – be much dynamic- diverse and non-congruity is high (be complicated), at that time organization would be stable; because such environments don't give chance of making mistakes, future is not visible for them and it's not possible for them to control the antithesis parts which forms the environment (Rabinz, 1991).

Most researchers focused on technological factors for analyzing organizations that from them we can point out on HihoWidward (1938, 1965), Thompson (1967), Pro (1967; H. Hall, 1996).

Base for the access to suitable organizational structure for Iran national Petroleum Company in governmental management master's thesis (Moqadam, 1374) is Mintzberg's five effective patterns. The important hypothesis is to find reasons which prefers a suitable and proper structure (partial) to the existence (functional) structure. For study and identifying the petroleum company organizational structure and theoretical patterns of organizational structure, researcher utilized the factors that Mintzberg utilized for the classification of organizational structures and this classification had the important role in analyzing and likeness interpretation with the existence structure of Petroleum Company (Moqadam, 1374; Daft, 1998; Rabinz, 1991).

Whenever organizational structure dimensions be desirous to decrease and structure deviates from mechanical situation, suitable situation for rising the capability of organization members will be created that with utilizing their abilities, innovations and skills they can help organization to reach to its goals and pave the way for organization growth with no difference in between organizational structure and its dimensions (Saldehi and co-workers, 1930, Rabinz, 1991).

According to this perspective, entrepreneurial structures has a meaningful relation with organizational efficiency and it has effect on organizational efficiency and there is a meaningful relation between organizational structure dimensions (complexity, formality and centralization) and decrease in Human power effectiveness (Saldehi, Kozachiyan and

Ehsani, 1390), also in a research the negative relation of structure with efficiency was found (Zheng et al, 2010).

Most researchers focused on technological factors for analyzing organizations that from them we can point out on HihoWidward (1938, 1965), Thompson (1967), Bronz and Astaker (1967) Blaner (1964) Amri and Trest (1965) Larins and Lorish (1967). Researches done by Wadward shows that many structural variables with technological nature of researched companies had direct relation. He divided organization to three categories. First, the companies that had one product system like ships and aircraft companies, second companies with mass production, third organization that utilized continues production process like pharmaceutical companies. Results of Wadward researches shown that technology has great effect on managerial structure of the organization (H. Hall, 1996).

Organization: according to March and Saimon (1384), giving definition from organization is not a logical response; it seems that logical way is to say that definition gives a base through which we can realize the study. According Max Weber (1384), is a close society that with the help of rules and regulations do not give entering permission to foreigners, orders of activities done by specific people and usually has an administrative and executive headquarter (Hall, 1384, P. 49). According to "Richard L. deft" (1390), organizations are social purposive entities which are designed as coordinate and structured systems which is

connected with environment (Deft, 1390, P. 19). According to “Aliorshilden” (1391), organization is managing machine for reaching to goals determined by organization administrations (Faizi, 1391, P. 7).

Organization’s structure: structure, shows the sharing of power in the organization and is not just a coordination mechanism; but effects organizational procedures. Organizational structure bode to organization internal communications, authorities and communications (Fredrekson, 1386, P. 282; Haj and Antony, 1991, 303; Frohi, 1385, P.1). Organization structure is a collection of ways through which the organization activities are divided into well-known tasks and coordination made among these tasks (Mintzberg, 1981, P. 17). According to Rezian (1368), organizational structure is expression of systematic thought. Bang (1979) says, structure is the supreme combination of communication between organizational elements which makes the organization reason for existence (Frohi, 1390; deputy of design and plan of Ferdosi University, 1392; Herabi, 1385, Ps. 15-16). Shine (1988) defines structure in frame of Hierarchy, functional, inclusion, centrality dimensions (Frohi, 1390; Quli Poor, 1380, P. 78; Nefri and Omidfard, 1389, Ps. 65-66).

Organizational design: organizational design points out to way of making and changing of structures for reaching to organizational goals (Rabinz, 1388, P. 32). Organization is not goal; but is a toot for effective reaching to goal, and following issues are important in organizational design: organizational design means sharing works and delegation of them to

organizational divisions, job design means setting duties and responsibilities and classifying them according to organizational divisions; and work design means logical complication of work, work location and its resource (FeqhiFarahmand, 1381, P. 149). We can divide structural design into theoretical and practical parts. Theoretical designs are general and abstract and are divided to organic and mechanic. Goals and strategies, environment, technology and scopes are determiners of organic and mechanic kind.

Structural dimension of organization

The Dimension factors are divided into two parts:

- A) Administrative structure: administrative structure clarifies that how jobs are delegated, who is to report and which are the official coordinating mechanism and dealing patterns that must be considered? Structure as one of the administrative parts is formed from complexity, formality and centralization (Rabinz, 2003; Rabinz, 1376, P22).
- B) Administrative culture: organizational culture is a collection of shared believes and behavioral values which grows inside the organization and guides the behavior of its members.

Indeed, humanitarian factor and its component and variable makes administrative communications effective and has positive effect on that. This factor is consist of three parts:

- A) Personal characteristics of people: these characteristics are divided into intellectual-perceptional (Schermerhorn, 2006, p. 450, Rabinz and Jage 2009), spiritual-versatile (Rabinz and Jage, 2009; Barco and co-workers, 1384, p. 19),
- B) Social characteristics of people: these characteristics are divided into people's cultural characteristics (Schermerhorn, 2006, p. 448), people's social class (Rezaian, 1390, P. 48) and people's prestige (Farhangi, 1386, P. 347; Kiniki and critinz, 1384, P. 451)

Communication skills: is a collection of purposive behaviors which is related and proportionate to the situation that can be learned and is under person's control and is consist of verbal and non-verbal communication skills and feedback (Barco and co-workers, 1384).

Formality predicate to documents and evidence that exist in organization. In this documents, methods, duties explanation, regulations and policies which must be considered by organization is written (Haqiqi, Mayani and Wazifa, 1388, P. 61).

Proficiency: proficiency means that in which level the targeted entity has divided its duties to separate professional tasks. If it's too much professional, every single employees has his/her limited duties. If it's less professional, employees do different duties and every single person has many duties to do. Sometimes work breakdown is call proficiency (Deft, 1390, P. 29).

Authority Hierarchy: authority hierarchy means specifying that who reports to whom, also it clarifies the control limit of each manager. These authorities hierarchy is specified by drawing

vertical lines (Deft, 1390, p. 29). Authority hierarchy clarifies each manager controlling limit.

When controlling area of manager is limited, authority hierarchy become more high and when it's wide it becomes short (Haqiqi, Mayani and Wazifa, 1388, P. 62).

Complexity: is existence of some number of sub-works done inside the organization. It's possible to measure complexity through three dimensions: vertical, Horizontal and spatial. Vertical is the number of levels exist in authority hierarchy. Entity's horizontal complexity is related to position title that exist in all over the organization. And entity spatial complexity is predicated to locations and geographical regions (Deft, 1390, p. 30).

Centralization: in authority hierarchy, centralization is called to the level of authorities that has decision making power. When decision is made in high level of the entity, this entity is called centralized. When decision making authority is given to lower level, it's called decentralized. About purchasing tools, setting goal, choosing products suppliers, setting price, recruiting employees and specifying control limit and marketing, entity can make decisions centralized or de-centralized ways (Haqiqi, Mayani and Wazifa, 1388, P. 61).

Proficiency: proficiency is predicate to formal educational and training level of employees. If organization employees pass long term trainings for gaining job, it's called professional organization. For setting proficiency level of the organization the mean of educational level of employees determined (Deft, 1390, P. 30).

Personnel ratios: these ratios are to predicate to the people that are hire in organization for different duties and positions. Examples of personnel ratios are management, administrative, headquarter ratios, or ratio of employees that gain salary directly or indirectly. For measuring personnel ratio, number of employees in one level is divided in total number of organization's employees (Haqiqi, Mayani and Wazifa, 1388, p. 61).

Kinds of organizational structure

Generally there are two main kinds of organizational structure, high and linear. High structures are identified by plural hierarchy in farm of hierarchy with different levels. This kind of structure is possibly exist in formal and informal organizations. Linear organizational structure is utilized in new founded entities with less hierarchical structure or in organizations that don't have enough budgets for paying costs of plural organizational structure. Usually there is a high level manager that financial, human resource and other divisions are bound to give him reports.

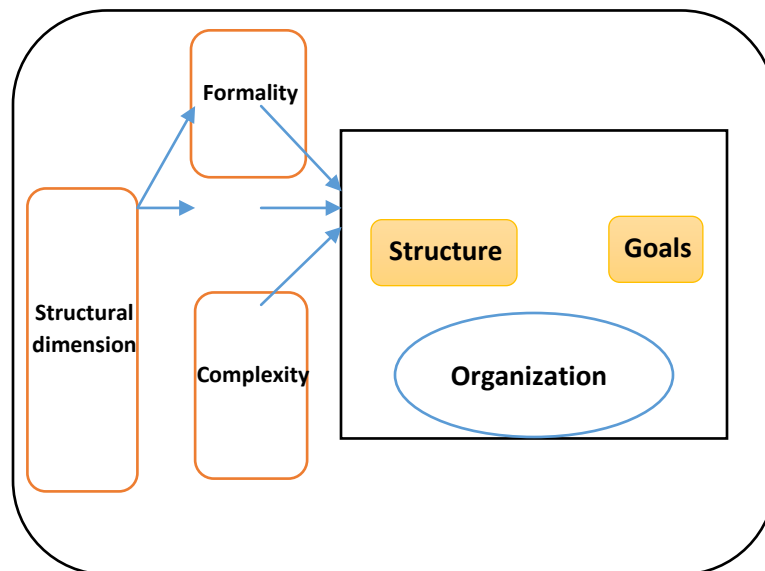
The more duties of organization member and resources and power relations are clear, the more organizational design be simple; that is why with increasing number and variety of duties and ambiguity of relations and power resources in organizations, organizational designs will be complicated.

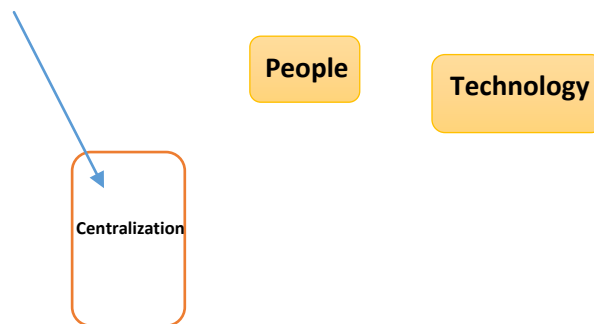
The simple designs have its special utilization and are suitable for special situations like activity in internal simple environment and external stable environment; in addition learning

the way of designing these designs are the preface for complicated designs. Every one of these divisions can dominate the organization. With consideration to this that which part has dominated organization, specific structural farm is utilized. Simple structure, machine beurocracy professional beurocracy divisional structure; adhocracy; political structure; mission and Ideological organization; faith oriented organizations and professional adhocracy.

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Analytical model





Research Methodology

This research is descriptive and it describes the problems in structural dimension of finance ministry. This research also focus solving Afghanistan Ministry of Finance structural issues. Therefore, this research is descriptive and its result can be utilized can help for renewing of Ministry of Finance structure and usually the researcher is included in utilizing of these results.

For setting credit the alphabet coefficient of Kronbakh is utilized. Therefore, the questionnaire credit is confirmed. For collection of data and offering statistical information descriptive statistics is used and research hypotheses is used with presumption analysis that with considering to kind of variables', statistical examination of comparing mean is used and hypothesis evaluation is done by excel software.

Research population is Ministry of Finance employees in Kabul city. Number of Ministry of Finance employees in Kabul city is (2973) and (300) employees chosen from three managerial levels and information from them were collected by questionnaire. The mean of sample population to whom questionnaire divided is (10%) that show a visible percentage.

In this research simple sampling is utilized. And after for data collection questionnaires utilized. And after word questionnaires suitable with sample population were distributed.

Tools of data collection in this research is both secondary data that were collected from glance over on books, magazines, internet pages, reports and other resources. Documents which utilized in this research were for literature and background of research that Farsi and Latin books and magazines can be pointed, also primary resources are used.

For access to answers the spectrum in questionnaire (totally agree, agree, almost agree, indifference, not agree, totally not agree) and in another spectrum (very much, much, medium, less, very less, not visible) were mentioned and the variables classification were divided to five variable (population, structural dimensions like formality, complexity and centralization).

Data analyze means data classification, tabulation and summarizing of data for finding answers to research questions and hypothesis. Analyzing purpose is decreasing data volume into understandable form in manner to study different variables' related to research problem (Khaki, 1378, P. 325). Data analyzed by excel software with the help of my mentor.

Research Limitations:

1. Not access to librarian resources peace;
2. Existence of stress in some respondents for filling the questionnaire
3. Not cooperation by some employees of Ministry of Finance for filling the questionnaires
4. Time was not enough for interview and sharing of questionnaire.

Research Area

In this regard we will point out first on topical scope, after on location scope and finally on time scope. This research is about (evaluating Ministry of Finance structural problems). The purpose of this research is seeking problems about structural dimensions (formality, complexity; centralization and work delegation hierarchy). This research geographically done in Ministry of Finance that according to geographically severance it consists deputy ministry of revenue and customs, main building of ministry including Nangarhar custom.

This research starts at month of February and continuous till month of end of March in which sharing questionnaire in Ministry of Finance will be in month of April 15.

Analysis and Findings

The collected data by researcher through shared questionnaires were analyzed by proper tools. In this research we can name statistical examinations as proper tool for analyzing. Findings of the research are as follow:

1. Collected data about population variables from respondents;
2. Collected data about formality structure dimension from respondents;
3. Collected data about centralized structure dimension from respondents;
4. Collected data about complexity structure dimension from respondents;

Demographic Profile of Respondents

In this part we analyze data about characteristics of respondents like their sex, marital status, age, education, profession, position.

Table 1: sex variable:

Sex			
Variable	Number	Percentage	Total
Male	232	77	300
Female	68	23	100

Table explanation

Findings of the above table shows that (68) respondents that is (23%) of all respondents are women, and (232) person that is (77%) of all respondents are men, that in the following line it's explored.

Table 2: Age Group variable:

Age Group		
Variable	Number	Percentage
18-25	81	27
26-35	131	43
36-45	56	19
46-65	32	11
Total	300	100

Table explanation

According to above table in which different age interval like (18-25), (26-35), (36-45) and (45-65) exist, the data shows that (18) respondents that are (27%) of all respondents are in age interval of (18-25), (131) respondents that are (44%) of all respondents are in age interval of (26-35), (56) respondents that are (19%) of all respondents are in age interval of (36-45) and finally (32) respondents that are (11%) of

all respondents are in age interval of (46-65) are attended in this research which is shown in the following graph.

Table 3 : Marital status:

Marital Status		
Variable	Number	Percentage
Single	102	65
Married	196	34
Widow	2	1
Total	300	100

Table explanation

In the above level from all respondents that are 300 persons (2) of them that are (1%) of all respondents are widows, (196) respondents that are (65%) of all respondents are married, and (102) respondents that are (34%) of all respondents are single, this issue is explored more in the following table.

Table 4: Education level:

Education Level		
Variable	Number	Percentage
12 th Graduate	64	16

14th Graduate	4	1
Bachelor	214	71
Master	35	12
PhD	1	0
Total	300	100

Table explanation

Table shows educational level of respondents that (64) respondents that are (16%) of all respondents are 12th graduates, (4) respondents that are (1%) of all respondents are 14th graduates, (214) respondents that are (71%) of all respondents are bachelors, and (35) respondents that are (12%) of all respondents are masters, and unfortunately that just one respondent out of 300 is doctor/PhD.

Table 5: Management Level:

Management Level		
Variable	Number	Percentage

High Level	7	2
Middle Level	96	32
Operational	197	66
Level		
Total	300	100

Table explanation

Also in the above table levels of employees in the Ministry of Finance structure is explored in which (7) employees that are (2%) of respondents are high level managers, (96) employees that are (32%) of respondents are in middle level and (197) employees that are (66%) of respondents are in operational level that is illustrated in the following schema.

Views of Respondents

Views of Respondents

Table 6:_Regarding officially variable

Officially variable								
Question	Issue	Code	Code	Code	Code	Code	Code	Total
		1	1	1	1	1	1	
Q 6	Deviation (digression) level of employees from standards	22	49	114	48	42	25	300
	Percentage	7	16	38	16	14	9	100

Q 7	People access to making standards	30	78	107	56	29		300
Percentage		10	26	35	19	10		100
Q 8	Implementation level of rules and standards	32	83	127	42	12	4	300
Percentage		11	28	42	14	4	1	100
Q 9	The written level of rules and standards	31	57	97	77	38		300
Percentage		10	19	32	26	13		100
Q 10	Helping leading rules for organizational growth	33	99	87	57	24	6	306
Percentage		11	33	27	19	8	2	100
Q 11	Justice in salaries levels	6	45	45	45	66	93	300
Percentage		2	15	15	15	22	31	100
Q 12	Employees awareness from rules and standards	51	93	99	33	18	6	300
Percentage		17	31	33	11	6	2	100

Table explanation

According to above table (22) respondents that are (7%) of all respondents chosen very much, (49) respondents that are (16%) of all respondents chosen much, (114) respondents that are (38%) of all respondents chosen medium, (48) respondents that are (16%) of all respondents chosen less, (42) respondents that are (14%) of all respondents chosen very

less, and finally (25) respondents that are (9%) of all respondents chosen the option of “not visible” are included that is specified in the following schema. Analyzing of the above table shows that (23%) of respondents chosen that deviations from standards are very much and much, while (28%) of respondents effected in medium level; but (30%) of respondents chosen that deviation from standards is less in finance ministry.

Findings of the above table shows that (30) employees that are (10%) of respondents chosen (0-20%), (78) employees that (26%) of respondents chosen (21-40%), (107) employees that are (35%) of respondents chosen (41-60%), (65) employees that are (19%) of respondents chosen (61-80%), (29) employees that are (10%) of respondents chosen (81-100%), which is best illustrated in the following schema. Analyzing of the above table shows that (36%) of respondents have less access to standards and procedures, while more than (50%) have between 50 to 100% access to Ministry of Finance standards and procedures.

According to above table (32) respondents that are (11%) of respondents chosen very much, (83) respondents that are (28%) of respondents chosen much, (127) respondents that are (42%) of respondents chosen medium, (42) respondents that are (14%) of respondents chosen less, (12) respondents that are (4%) of respondents chosen less, (12) respondents that are (4%) of respondents chosen very less, and (4) respondents that are (1%) of all

respondents chosen the option of “not visible” are included that is specified in the following schema.

Analyzing of the above table shows that (39%) of respondents observe the standards and procedures very much and much, while (42%) observe in medium level; but (18%) of all respondents are observe the Ministry of Finance standards and procedures less and very less, and only on percent do not observe standards and procedures.

Findings of the above table shows that (31) employees that are (10%) of respondents chosen (0-20%), (57) employees that are (19%) of respondents chosen (12-40%), (97) employees that are (32%) of respondents chosen (41-60%), (77) employees that are (26%) of respondents chosen (61-80%), (38) employees that are (13%) of respondents chosen 81-100%) which is specifically illustrated in the following schema. Analyzing of the above table shows that (70%) of respondents believes on written rules and regulations, while more than (30%) realized all the written laws between (0-50percent)

Research findings shows that (33) respondents that are (11%) of all respondents are totally agree, (99) respondents that are (33%) of all respondents are agree, (87) employees that are (28%) are almost agree, (57) respondents that are (19%) indifference, (24) respondents that are (8%) are almost disagree, (6) respondents that are (2%) of all respondents are totally disagree are included that are illustrated in the following schema.

Analyzing the above table shows that (44%) of all respondents are agree with leadership

rules for ministry development, while (28%) of them are almost agree, (10%) of all respondents says that is can help in development. Data shows that (6) respondents that are (2%) of all respondents are totally agree, (45) respondents that are (15%) of all respondents are agree, (45) respondents that are (15%) of all respondents are indifference, (66) respondents that are (22%) of all respondents are almost disagree, (39) respondents that are (14%) of all respondents are totally disagree, that is specified in the following schema.

Analyzing the above table shows that (17%) of all respondents are agree with equanimity of salary standards of ministry, while 15% are almost agree, but (35%) of respondents mentioned that salary standards are not square.

Research findings shows that (51) respondents that are (17%) of all respondents are totally agree, (93) respondents that are (31%) of all respondents are agree, (99) employees that are (33%) are almost agree, (33) respondents that are (11%) indifference, (18) respondents that are (6%) are almost disagree, (6) respondents that are (2%) of all respondents are totally disagree are included that are illustrated in the following schema. Analyzing the above table shows that more than (48%) of all respondents are familiar with policies and regulations of ministry, while (33%) accept it in medium level; but (8%) of all respondents said that are now aware of policies and procedures.

Table 7: centrality variable

Centrality variable								
Question	Issue	Code 1	Code 1	Code 1	Code 1zws	Code 1	Code 1	Total
Q 13	Managers intervention in data collection	21	54	117	51	33	24	300
Percentage		7	18	39	17	11	8	100
Q 14	Managers participation level in data analyzing	42	87	96	54	21		300
Percentage		14	29	32	18	7		100
Q 15	centralization level on decision making	24	72	132	51	21		300
Percentage		8	24	44	17	7		100
Q 16	Capability level of middle and operational levels in hiring and firing	12	54	96	69	42	27	300
Percentage		4	18	32	23	14	9	100
Q 17	Authority level of middle and operational levels in spiritual and non-spiritual gratuities	12	42	72	57	78	39	300
Percentage		4	14	24	19	26	13	100
Q 18	Authority level of middle and operational levels in coordinating programs and projects	12	39	84	54	54	57	300
Percentage		4	13	28	18	18	19	100

Table explanation:

According to above table (21) respondents that are (7%) of respondents chosen very much, (54) respondents that are (18%) of respondents chosen much, (117) respondents that are (39%) of respondents chosen medium, (51) respondents that are (17%) of respondents chosen less, (33) respondents that are (11%) of respondents chosen very less, (24) respondents that are (8%) of respondents chosen the option of "not visible" are included that is specified in the following schema.

Analyzing the above table shows that more than (25%) of all respondents point on the high level of intervene by high level managers in data collection, while (39%) of them said its medium, and (28%) said that they intervene less and very less, and only (8%) said that there is no intervention by high level managers.

Findings of the above table shows that (42) employees that are (14%) of respondents chosen (0-20%), (87) employees that are (29%) of respondents chosen (21-40%), (96) employees that are (32%) of respondents chosen (41-60%), (54) employees that are (18%) of respondents chosen (61-80%), (21) employees that are (7%) of respondents chosen (81-100%) which is specifically illustrated in the following schema. Analyzing of the above table shows that (43%) of respondent's points on direct intervention of high level managers in analyzing of less than 50% data, while more than (50%) point on their direct intervention in analyzing of all data.

Findings of the above table shows that (24) employees that are (8%) of respondents chosen (0-20%), (72) employees that are (24%) of respondents chosen (21-40%), (132) employees that are (44%) of respondents chosen (41-60%), (51) employees that are (17%) of respondents chosen (61-80%), (21) employees that are (7%) of respondents chosen (81-100%) which is specifically illustrated in the following schema. Analyzing the above table shows that more than (32%) of respondents points out on controlling less than 50%, while more than 50% of them points out on their control.

According to above table (21) respondents that are (7%) of all respondents chosen very much, (45) respondents that are (18%) of all respondents chosen much, (45) respondents that are (18%) of all respondents chosen medium, (69) respondents that are (23%) of all respondents chosen less, (42) respondents that are (14%) of all respondents chosen very less, and finally (27) respondents that are (9%) of all respondents chosen the option of "not visible" are included that is specified in the following schema. Analyzing of the above table shows that (22%) of respondents points on much authority of middle and operational level managers in hiring and firing of employees, while (23%) said that they have medium level of authority; but (37%) of respondents said that they have less and very less authority and only (9%) said they have no authority for doing so.

According to above table (12) respondents that are (4%) of all respondents chosen very much, (42) respondents that are (14%) of all respondents chosen much, (72) respondents

that are (24%) of all respondents chosen medium, (57) respondents that are (19%) of all respondents chosen less, (78) respondents that are (26%) of all respondents chosen very less, and finally (39) respondents that are (13%) of all respondents chosen the option of “not visible” are included that is specified in the following schema. Analyzing of the above table shows that (18%) of respondents points on much authority of middle and operational level managers in granting of employees, while (24%) said that they have medium level of authority; but (45%) of respondents said that they have less and very less authority and only (13%) said they have no authority for doing so.

Also the above table shows that (12) respondents that are (4%) of all respondents chosen very much, (39) respondents that are (13%) of all respondents chosen much, (84) respondents that are (28%) of all respondents chosen medium, (54) respondents that are (18%) of all respondents chosen less, (54) respondents that are (18%) of all respondents chosen very less, and finally (57) respondents that are (19%) of all respondents chosen the option of “not visible” are included that is specified in the following schema. Analyzing of the above table shows that (17%) of respondents points on much authority of middle and operational level managers in coordinating of plans, while (28%) said that they have medium level of authority; but (36%) of respondents said that they have less and very less authority and only (19%) said they have no authority for doing so.

Table 8:_Complexity (complication) variable

Complexity variable								
Question	Issue	Code 1	Code 1	Code 1	Code 1	Code 1	Code 1	Total
Q 19	Horizontal severance of finance ministry	39	120	102	27	6	6	300
	Percentage	13	40	34	9	2	2	100
Q 20	Proficiency level of ministry employees	12	33	111	123	21		300
	Percentage	4	11	37	41	7		100
Q 21	Hierarchy level in ministry	9	66	117	75	33		300
	Percentage	3	22	39	25	11		100
Q 22	Ministries physical location	3	78	69	84	66		300
	Percentage	1	26	23	28	22		100
Q 23	Way of designing the works divisions	33	90	87	54	30	6	300
	Percentage	11	30	29	18	10	2	100
Q 24	Defining level of reporting trend	21	105	102	27	36	9	300
	Percentage	7	35	34	9	12	3	100
Q 25	Work breakdown structure in professional way.	3	60	114	45	69	9	300
	Percentage	1	20	38	15	23	3	100

Table explanation

According to above table (39) respondents that are (13%) of all respondents chosen very much, (120) respondents that are (40%) of all respondents chosen much, (102) respondents that are (34%) of all respondents chosen medium, (27) respondents that are (9%) of all respondents chosen less, (6) respondents that are (2%) of all respondents chosen very less, and finally (6) respondents that are (2%) of all respondents chosen the option of “not visible” are included that is specified in the following schema. Analyzing of the above table shows that more than (53%) of respondents point on horizontal severance of organization in high level, while (34%) points in medium; (11%) points on less and very less; but only (2%) said they have no authority.

the above table shows that (12) employees that are (4%) of respondents chosen (10%), (33) employees that (11%) of respondents chosen (11-29%), (111) employees that are (37%) of respondents chosen (21-50%), (123) employees that are (41%) of respondents chosen (51-75%), (21) employees that are (7%) of respondents chosen (76-100%), which is best illustrated in the following schema. Analyzing of the above table shows that (52%) of respondents said that professionalism level of ministry is less than 50%, while (48%) of them said it's more than (50%).

Data shows that (9) respondents that are (3%) of all respondents chosen (1 to 2), (66) respondents that are (22%) of all respondents chosen (3 to 5), (117) respondents that are (39%) of all respondents chosen (6 to 8), (75) respondents that are (25%) of employees

chosen (9 to 11), (33) respondents that are (11%) of all respondents chosen (more than 12) which is illustrated in the following schema.

Analyzing the above table shows that more than (25%) of all respondents point out between 1 to 5 hierarchy layers, while (66%) point between (6 to 12), layers and (11%) point out to more than (21) hierarchy levels.

According to above table (12) respondents that are (4%) of all respondents chosen (less than 10m), (72) respondents that are (24%) chosen (11-100m), (90) respondents that are (30%) of all respondents chosen (101-500m), (39) respondents that are (13%) of all respondents chosen (501-3500m), (87) respondents that are (29%) of all respondents chosen (more than 3500m) that is illustrated in the following schema. Analyzing the above table shows that more than (58%) of all respondents point out that divisions distances are up to 500m, while (24%) said more than 500m that according to geographical severance they pointed out a visible distance that show more complicity in finance ministry.

Research findings shows that (33) respondents that are (11%) of all respondents are totally agree, (90) respondents that are (30%) of all respondents are agree, (87) employees that are (29%) are almost agree, (54) respondents that are (18%) indifference, (30) respondents that are (10%) are almost disagree, (6) respondents that are (2%) of all respondents are totally disagree are included that are illustrated in the following schema.

Analyzing the above table shows that (41%) of all respondents are agree with administration

divisions design, while (29%) of them are almost agree, (12%) of all respondents are disagree with it.

Also (21) respondents that are (7%) of all respondents chosen very much, (105) respondents that are (35%) of all respondents chosen much, (102) respondents that are (34%) of all respondents chosen medium, (27) respondents that are (9%) of all respondents chosen less, (36) respondents that are (12%) of all respondents chosen very less, and finally (9) respondents that are (3%) of all respondents chosen the option of “not visible” are included that is specified in the following schema. Analyzing of the above table shows that (42%) of respondents point out to the standardized trend of reporting, while (43%) said that this is medium, but (12%) of all respondents said less or very less and only (3%) has written that it's not visible.

According to above table (3) respondents that are (1%) of all respondents chosen very much, (60) respondents that are (20%) of all respondents chosen much, (141) respondents that are (38%) of all respondents chosen medium, (45) respondents that are (15%) of all respondents chosen less, (69) respondents that are (23%) of all respondents chosen very less, and finally (9) respondents that are (3%) of all respondents chosen the option of “not visible”. Analyzing the above table shows that (21%) of all respondents said that work-dividing is highly professional in finance ministry, while (38%) said its medium, but (38%) said it's less and very less but only (3%) chosen the option of “not visible”.

Table 9_: Coordination variable

Coordination variable								
Quest ion	Issue	Code 1	Code 1	Code 1	Code 1	Code 1	Code 1	Total
Q 26	Coordination of organizational level of ministry	60	105	78	45	9	3	300
Percentage		20	35	26	15	3	1	100
Q 27	Council level with co- workers	66	78	66	57	18	6	300
Percentage		22	29	22	19	6	2	100
Q 28	Mutual coordination of employees	33	78	93	45	27	15	300
Percentage		11	29	31	15	9	5	100
Q 29	level of Friendly communication with co- workers	72	108	63	36	18	3	300
Percentage		24	36	21	12	6	1	100

Table Explanation:

Data in the above table shows that (60) respondents that are (20%) all respondents are totally agree, (105) respondents that are (35%) of all respondents are agree, (78) respondents that are (26%) of all respondents are almost agree, (45) respondents that are (15%) of respondents are indifference, (9) respondents that are (3%) of all respondents are almost disagree, (3) respondents that are (1%) of all respondents are totally disagree, are included that is illustrated in the following schema.

Analyzing the above table shows that (55%) of all respondents are agree with coordination of organizational levels, while (26%) are almost agree; but (4%) of all respondents do not believe on coordination among organizational level, and (15%) of them has no idea about this.

Data shows that (66) respondents that are (22%) of all respondents are totally agree, (87) respondents that are (29%) of all respondents are agree, (66) employees that are (22%) are almost agree, (57) respondents that are (19%) indifference, (18) respondents that are (6%) are almost disagree, (6) respondents that are (2%) of all respondents are totally disagree are included that are illustrated in the following schema. Analyzing the above table shows that (51%) of all respondents are agree with advice level of co-workers, while (22%) of them are almost agree, (8%) of all respondents they don't believe on that, but (19%) said they have no idea about it. Data shows that (33) respondents that are (11%) of all respondents are totally agree, (87) respondents that are (29%) of all respondents are agree,

(93) respondents that are (31%) of all respondents are almost agree, (45) respondents that are (15%) of all respondents are indifference, (27) respondents that are (9%) of all respondents are almost disagree, (15) respondents that are (5%) of all respondents are totally disagree, that is specified in the following schema.

Analyzing the above table shows that (40%) of all respondents are agree with divisions mutual cooperation, while (31%) of them are almost agree, (14%) of all respondents don't believe on that, but (15%) said they have no idea about it.

Above table shows that (21) respondents that are (7%) of all respondents are totally agree, (54) respondents that are (18%) of all respondents are agree, (108) respondents that are (36%) of all respondents are almost agree, (69) respondents that are (23%) of all respondents are indifference, (39) respondents that are (13%) of all respondents are almost disagree, (9) respondents that are (3%) of all respondents are totally disagree, that is specified in the following schema. Analyzing the above table shows that (25%) of all respondents point to un-solved conflicts, while (36%) are almost agree, (16%) do not believe on that, but (23%) of them have no idea about it.

Conclusion of research

Findings from respondents show that more than (65%) of employees are pointing to power centralization to high level management; while centralization level in middle and operational level is less than (30%). In divisional or bureaucratic structures, when it increases form three

parts (deputy ministries) in horizontal form, structure is complicated. Findings from respondents show that more than (67%) of employees are grievance of complexity in horizontal form in this ministry. But (75%) of employees pointing out on more than six hierarchical levels which is much complicated in vertical perspective. This mean that according to geographical severance is also this ministry is complicated and also distance is more in this ministry as compare to other governmental entities, as more than (40%) of employees are in places with more than 1KM distance. Coordination with care to environmental deals and level of utilizing from innovations and technology which are used in organizations are analyzable.

Recommendations

Due to existence of problems in Ministry of Finance which is realized through this research the following recommendations are given for correction:

1. For efficiency and effectiveness in divisions and in all over the ministry attempts are necessary for reaching to decentralized system; because scientifically in divisional bureaucratic structures middle level is dominant on the organization and formality level and evaluation system role is belongs to high levels.
2. One characteristic of Ministry of Finance is reaching to position of this ministry through politics; through scientific, effective and regular administration we can have politics and through politics we can develop organization. Every kinds of dependency

without organizational standards can show Ministry of Finance one of the failed ministries.

3. Ministry current situation in structural perspective is not satisfactory. It's recommended to human factor of ministry to accept design of organizational chart, work flow chart and data flow chart and changes in this context.
4. According to divisional bureaucracy all deputy ministries have authority of hiring and evaluation and interrelated structure is better than the current structure.
5. All regulations, standards and formality must be observe by high level managers in finance ministry, because recruiting professional and experienced Human Resource without care to tribal, language and political issues is necessary for finance ministry.
6. For renewing and correction of ministry structure, permanent positions with more authority should be established in deputy ministries. It's also recommended that for more dealing with environment studies and research center in media and public relation department is recommended.

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