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Original Research Article

An Analysis of the Policy Network Concept Regarding Public Accountability in the Ministry of Economic Affairs and Finance (Electronic Treasury)

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The primary aim of this study is to investigate the parameters involved in the formulation of the Network Policy-Making, commonly referred to as policy networks, with a particular emphasis on public accountability within the Ministry of Economic Affairs and Finance. This investigation primarily focuses on the electronic Treasury. The statistical population comprises the managers who are employed at the Deputy Ministry for Financial Supervision, a division operating inside the General Directorate of the Ministry of Economic Affairs and Finance. In order to ascertain the appropriate sample size, a questionnaire was administered using a multi-stage cluster sampling approach, resulting in a total sample size of 282 participants. The hypotheses were examined using the structural equation modeling method and the software LISREL. The findings indicated that various factors related to network policy-making, such as organizational sustainable development, organizational goal orientation, participative decision-making, and organizational identity formation, have a positive and significant impact on public accountability.

Keywords: Policy-making, Policy network, Public Accountability.
JEL Classification*:* E53, E54, E63

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1 Introduction

A policy refers to a framework of principles that serve to direct decision-making processes and attain rational results (Yam, 2022). The concept is characterized by its execution in the form of a systematic procedure or

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protocol. Typically, a governing body within an organizational structure is responsible for implementing policies. Policies have the potential to facilitate decision-making processes that encompass both subjective and objective criteria. Policies employed in the context of subjective decision-making frequently assist senior management in making decisions that ought to be grounded on the comparative merits of multiple aspects. Consequently, the implementation of objective testing methods is often challenging. In contrast, work-life balance policies possess an operational character and may be subjected to objective evaluation, hence aiding in the process of making decisions based on objective criteria (Pawaskar, 2020).

Policy studies can refer to the process of making significant organizational decisions such as identifying various alternatives, including program and priority-based budgeting processes, and choosing among them based on their anticipated impact. Policies can be viewed as political, managerial, financial, and administrative mechanisms designed to achieve particular objectives. The implementation of an accounting policy holds major importance in the financial operations of public corporations, as it serves as a guiding principle that is carefully deliberated upon and exerts a substantial influence on the presentation of financial statements (Genus et al., 2021). A number of bottom-up controls have resulted from the emergence and development of technology. At the point of service delivery, interaction and collaboration between the service-providing organization and the service-receiving consumers are recognized as realities. Public policy refers to a formally proposed approach to tackle pertinent real-world issues that is shaped by a theoretical framework and developed or endorsed as a course of action through organized initiatives, typically undertaken by a governing body, in response to societal challenges (Negu et al., 2022). Policies serve as the link between the government and society; they are the mechanisms for implementing national will, and their execution is the responsibility of management in any organization (Kuhlman & Brink, 2021; Moghadaspour et al., 2013). Policy-making is a subject of significant discourse within the realm of public administration, garnering much scholarly focus over the course of the last thirty years. Policy-making has assumed a significant role in the global order following its emergence as a distinct discipline in the aftermath of World War II (Moghadaspour et al., 2013).

Policy making is a fundamental process of decision-making that occurs within governmental bodies and institutions. It is of utmost importance for government managers to possess a comprehensive understanding of the concepts, foundations, and models that underpin this process. Public policy is

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a fundamental and paramount political endeavor that has been shaped by many different factors within the political system. Public policy has been variably defined and conceptualized in various ways. According to Gheytasivand et al. (2020) a concise definition of public policy is the decision-making process that addresses public issues. Typically, the implementation of public policy is not intrinsically automatic and necessitates robust driving factors and concerted endeavors. This can be accomplished by following a unified pattern or model (Zarqam and Bazarafshan, 2014). According to Ghasemi (2015), the policy-making system and its primary stakeholders engage in the formulation of an agenda with the aim of influencing public opinion and fostering a favorable atmosphere for the adoption of new policies. Policy network is a descriptive term for intertwined interests, organizational relationships, and governance in the context of public policy. Policy networks are comprised of multiple players who engage in interactions with one another in order to exert influence on public policy. These interactions have a significant impact on the dynamics and ultimate results of the policy (Jahandideh et al., 2017).

Having a theoretical and scientific foundation and establishing a causal relationship within it is the primary basis for formulating and implementing policy. According to Zarqam and Bazarafshan (2014), empirical foundations and the possession of a stable and robust theory are what lend legitimacy to policy implementation. According to Enroth (2011), networks play a crucial role in enabling social interactions and minimizing transaction costs. According to Kim (2020), they enhance the capability of civil society infrastructure. Various definitions have been put up to elucidate the concept of network governance. One such definition highlights the presence of interdependence structures that connect companies or diverse stakeholders in the process of making decisions (Jahandideh et al., 2017). Policy networks consist of a diverse array of actors who engage in interactions with one another in order to exert influence on public policy. These networks have a significant impact on the dynamics of policy-making and the resulting outcomes (Henry et al., 2011). Policy networks refer to a collection of self-governing entities and institutions that collaborate in order to accomplish objectives that are beyond their individual capacities. According to Vogenbeck (2005), organizations join networks because they enable them to address large and complicated issues and problems. The establishment and implementation of policy networks has been a response to the inefficiency of hierarchical governance as a result of their substantial advantages. On the other hand, due to the increasing demand for inter-organizational collaborations by managers, led by the rapid development of information technology, stakeholder

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organizations have unified their policy-making units (Kameli and Habibzadeh, 2016).

In Iran, the Ministry of Economic Affairs and Finance, which includes the National Treasury, is responsible for maintaining the government's income and expenditures. According to some researchers, the Treasury is a place where money and precious metals, such as gold and diamonds, are stored and secured. In addition, Treasury management can be viewed as the activity of managing an organization's financial resources. Treasury administration can be considered an element of accounting (Samani et al., 2016). Rarely does anyone disagree with the concept of accountability. It is increasingly used in political documents and speeches because it conveys transparency and trustworthiness. Although the premise of accountability is unquestionably powerful, it can also be misleading because different groups of people can extract different meanings from it (De Boer, 2021; Topidi, 2021).

The Deputy Ministry for Financial Supervision in the General Directorate of the Ministry of Economic Affairs and Finance is regarded as one of the most efficient economic affairs spending entities. In addition to focusing on the payment and disbursement of funds to executive agencies, the National Treasury is also responsible for coordinating the country's receipts and payments in terms of scheduling through the establishment of a system of financial controls. Moreover, it plays a significant role in regulating the economic affairs of the nation. Given the complexity and evolution of the nation's affairs, the Treasury's function is of particular significance in the present context. The Deputy Ministry for Financial Supervision within the General Directorate of the Ministry of Economic Affairs and Finance has modernized its electronic treasury system, as have many other nations. The process of modernization has been shaped by the widespread use of information technology, which has been motivated by the outstanding achievements and substantial changes brought about by the installation of information technology-driven systems. The General Directorate of the Deputy Ministry for Financial Supervision is currently evaluating the "Development and Implementation of an Electronic Treasury System" project. The evaluation presented is in accordance with the strategic plan of the Ministry of Economic Affairs and Finance, specifically the General Office of Financial Control and Treasury of the country (2017). In order to examine the problems of policy-making systems, it is necessary to analyze each stage separately and in relation to the others. In the area of the electronic treasury project within the Ministry of Economic Affairs and Finance, the results of the actions of policy-making institutions indicate some problems, particularly

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at the stage of formulating policies as a consequence of the policies' contents. According to research, the majority of problems originate from the inability of some policies to address problems as a result of the policies' content. On the one hand, certain policies in the field of electronic treasury management are adopted without a theoretical or empirical basis or reliance on credible information. On the other hand, policies are enacted with an idealistic mindset and disregard for the actual conditions of a society in some instances. Given the available resources, this strategy makes it impossible to implement the policy and achieve its stated objectives. Instead of adequately resolving the stated problems, the implementation of these policies has led to the emergence of further challenges or their abandonment owing to impracticability. In addition, the Ministry of Economic Affairs and Finance faces obstacles in formulating a general policy-making agenda for the electronic treasury initiative. This research seeks to answer the following question: Will designing and presenting a network-based policy-making model (policy network) in the Ministry of Economic Affairs and Finance (electronic treasury) result in public or popular accountability?

In the following, while stating the basics such as the research and the research method, the findings of the research are presented using confirmatory factor analysis, and at the end, the conclusions and suggestions based on the results of this research are presented.

2 Theoretical Principles

Policy: the utilization of policies in the decision-making process typically aids senior managers in generating informed decisions that consider various elements. Consequently, the empirical assessment of these decisions often presents difficulties (Kendall, 2021). Additionally, a variety of authorities and administrators who represent the public interest, such as the government and parliament, adopt decisions and policies in the public sector (Cihon et al., 2021).

The Treasury is a governmental department responsible for managing financial and tax matters, functioning as a ministry of finance. A designated site or facility where valuable assets, including currency and valuable artifacts, are stored and protected. These may be government or royal assets, church relics, or privately possessed items (Amukugo et al., 2021). It is also a site where money, precious metals like gold and diamonds, and other valuable resources are stored. Moreover, treasury refers to the financial administration of cash resources within an organization and is regarded as an integral part of the organization's accounting (Samani et al., 2016; Wang et al., 2021).

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Network policy-making refers to the process of establishing a framework consisting of requirements, limitations, and parameters that govern the authorization of network connections. This framework outlines the criteria and circumstances under which individuals are permitted or prohibited from accessing the network (Shou et al., 2021). Furthermore, a network policy is a publicly available document that delineates the standards for accessing the computer network, establishes the methods for implementing policy decisions, and identifies and defines key security frameworks inside the firm or network environment (Islam et al., 2017).

Policy networks: Policy networks are a collection of relationships and interdependencies between institutions, organizations, and relevant entities in a particular domain, as well as non-hierarchical relationships that play a role in the formulation, implementation, and evaluation of respective policies. Policy networks are a set of rules that can be comprehended by network hardware designed specifically for network security (Cheruvu et al., 2020).

Public accountability: it refers to the act of recognizing and assuming responsibility for one's actions, products, decision-making, and policies, encompassing various aspects such as administration, governance, and execution, within a certain role or job position. It includes a commitment to reporting, explaining, and accepting responsibility for the results of these actions (De Boer et al., 2021; Lingard et al., 2021). In addition, accountability is a responsibility that individuals carry out by providing convincing reasons and justifications for carrying out their responsibilities, submitting required reports, and being responsive (Sargiacomo et al., 2021). Public accountability is a feature of contemporary democratic government. It functions as an institution that complements government management. Nevertheless, public accountability is a politically charged term that can be used to link discussions about trust, loyalty, and justice, to invoke an image of integrity, or to silence critics (Meret et al., 2021).

Table 1
A summary of national and international research findings.

Researchers	Titles	Results
Kazemian et al., (2021)	Designing a network corruption study framework in metropolis management	Network corruption in the urban management policy-making process encompasses a complex web of actors, institutions, and organizations that engage in corrupt practices throughout different stages of policy development, namely agenda-setting, policy formulation, and policy repeal. The individuals involved in this network derive financial gains from engaging in illicit and unethical practices.

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Ghеytasivand et al., (2020)	Public Policy Formative Pattern in Network Governance Approach (Case Study: Urban Public Transportation in Tehran)	To formulate policies for urban public transportation in Tehran using a network governance approach, it is necessary to identify stakeholders and consider their organizational structure, coordination mechanisms, responsibilities, and environmental conditions.
Aalikhani et al., (2019)	Behavioral Factors Influencing on Designing Network Governance Model in Health Care Domain: A systematic literature review	The most influential behavioral factors in determining the network governance model are the nature of relationships, the characteristics of participation, and the normative consequences.
Eskandarinia et al., (2019)	Applicability and Typology of New Policy Models: Adaptive, Networked and Innovative Models	With an innovative approach, it is evident that these methods have specific applications and objectives in some areas and have taken shape for various pragmatic reasons. Consequently, none of these methods can fully supplant the stage method. When employing these approaches, consideration should be given to the situational conditions, including the objectives and outcomes of employing the approach, as well as its application areas and uses.
Karimmian et al., (2019)	Classification of Governance Features through Policy Networks Using Meta-synthesis Method	The characteristics of this new approach to governance through policy networks can be categorized into four main groups: "enhancing coordination, coherence, and consistency", "strengthening communication, building trust, and increasing participation", "promoting policy learning", and "facilitating policy implementation". Furthermore, each of these four categories has its own subsectors.
Crowshoe et al., (2021)	The Indigenous primary health care and policy research network: Guiding innovation within primary health care with Indigenous peoples in Alberta	The Canadian Institutes of Health Research (CIHR) invited participants from across Alberta to two full-day roundtable sessions in the spring of 2019 to debate the establishment of a health research network. These roundtable sessions intended to combine and integrate the fundamental principles of the primary healthcare network and Indigenous policy research.
Falabella et al., (2020)	The ethics of competition: accountability policy enactment in Chilean schools' everyday life	The findings of this study demonstrate how responsive policies are recreated, expanded, and intensified at the local level and incorporated into the ethics of competition. This analysis concentrates on three qualitative trends: the actors' perception of grades and test labels; the safety zones and risks for teachers under a responsive regime; and the emergence of a cohesive network of persuasion, surveillance, and coercion among school members to improve performance. The examined methods cannot be categorized as "secondary effects" or "implementation challenges" because they have no logical relationship to policy. The outcomes are consistent with the policy's influence on school life.
Paufler and Sloat (2020)	Using standards to evaluate accountability policy in context: School administrator and teacher perceptions of a teacher evaluation system	Understanding the convergent and divergent perspectives of participating groups regarding the criteria that determine and measure the effectiveness of an evaluation system is crucial not only for a deeper appreciation of their life experiences, but also for informing policy changes.

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Barbana et al., (2020)	Accountability policy forms in European education systems: An introduction	The new institutional theory presents two strong hypotheses that aim to conceptualize and analyze the diverse national patterns and forms of accountability within the education systems of four European countries: French-speaking Belgium, France, Spain, and Portugal. The first hypothesis emphasizes the reliance on a trajectory that accords significance to the prevalence of national histories despite the proliferation of global tools.
Towry and Cheng (2020)	Tensions between Fiscal Accountability Policy and Collaborative Management Implementation in State Wildlife Agencies	This disparity can have a negative effect on performance and disrupt relationships between SWA's management, its partners, and its supply chain employees. Purchase processes do not function as part of the government's integrated benefits to enforce shared governance; rather, they are an internal oversight authority focusing on various government policies. According to expert opinion, tension levels in the two SWAs are distinct. Further research is required to confirm the impact of SWA supply chain employees' organizational location on collaborative implementation.
Georgalakis (2020)	A disconnected policy network: The UK's response to the Sierra Leone Ebola epidemic	Geographically and racially, the entire network was largely disconnected from those afflicted by the West African crisis or directly responding to it. However, an argument was made for interdisciplinarity and the importance of social sciences in emergency preparedness and response.
Kim (2020)	A 2020 perspective on "A dynamic model for the evolution of the next generation Internet–Implications for network policies": Towards a balanced perspective on the Internet's role in the 5G and Industry 4.0 era	During the development of advanced network services for industry 4.0, the network's desired policy should maximize the externalization of the network in social communications. Specifically, as the social demand for the latter increases with 5G, industry 4.0 becomes more complex, and it is essential to create a system based on social consensus to ensure effective investment in critical network assets.
Li et al., (2019)	Research on China's renewable portfolio standards from the perspective of policy networks	The network of renewable portfolio standards (RPS) includes a community of policymakers, a professional network, an intergovernmental network, and a producer network. In accordance with the RPS standards, participants influence the creation and implementation of RPS through mutual action, unity, competition, and cooperation to meet their requirements. In accordance with the various stages of RPS development, the openness and integration of policy networks fluctuate.
Čížek et al., (2017)	Neighbours Influence Value-added tax Introduction? Aspatial Duration Analysis	Among developed countries, the implementation of organizational policies varies significantly. In addition, this study demonstrates that organizational commitment and culture are significant determinants of organizational policy implementation.
Henry et al., (2017)	Belief systems and social capital as drivers of policy network structure: The case of California regional planning	The findings indicate that a coalition of actors with a shared belief system has intertwined through agents and policies targeted at fostering transformational social relationships.

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Serban (2015)	Supporting public policy making through policy analysis and policy learning	Our challenge within the ETF is to determine which of the numerous perspectives and methods is best suited for articulating explicitly the need to align ourselves with the goals of enhancing institutional capacity. It facilitates the formulation and implementation of effective public policy.
Doberstein (2013)	Metagovernance of urban governance networks in Canada: In pursuit of legitimacy and accountability	In Canada, the predominant pattern of network governance is predicated on direct state administration. The second financial incentives are potent instruments for aligning actors who are separate from one another, and they contribute to collaborative stability. However, the actual decision-making authority continues to be a potent instrument for network resilience. When administrators have the role of meta-governors for the third time in governance arrangements, they appear to be more effective at achieving a balance between meta-governance and policy networks than when elected agencies have this responsibility.
Rose-Ackerman and Carrington (2013)	Anti-Corruption Policy	In numerous chapters of this book, the authors emphasize that money laundering is one of the most fundamental and significant forms of corruption in the world.

3 Research Method

Using a grounded theory approach, the purpose of this study is to develop a network-based policy-making framework for public accountability in the Treasury Department of the Ministry of Economic Affairs and Finance. This investigation is regarded as applied research, and its methodology is causal. The statistical population of administrators of the Ministry of Economic Affairs and Finance's Deputy of Financial Supervision and Treasury was 282. In this study, a multi-stage cluster sampling method was used to select the statistical population. The two main clusters were the National Treasury and the Deputy of Financial Supervision, and Treasury of specific provinces. Within the next cluster, an equal number of questionnaires were distributed among the Deputy Ministry for Financial Supervision in the General Directorate and the Treasury Department of the specific provinces under the Deputy of Financial Supervision and Treasury. The necessary evidence will be collected using a questionnaire distribution and a researcher-developed questionnaire. First, the identified qualitative factors were incorporated into a closed-ended questionnaire. The questionnaire was administered to a sufficient sample size, and the collected data were quantitatively analyzed. For testing the hypotheses, structural equation modeling and the software LISREL were utilized.

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4 Results

To assure the suitability of the factors, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was applied. This index ranges from 0 to 1, with values near 1 indicating that the data is unsuitable. If the KMO value is less than 0.50, the data cannot be used for factor analysis. When the value is between 0.50 and 0.69, factor analysis should be conducted with caution. However, if the value exceeds 0.70, the data correlations are suitable for factor analysis. The KMO value is greater than 0.70 in this investigation, indicating that factor analysis is appropriate.

Table 2
Bartlett's and KMO Tests.

The Kaiser–Meyer–Olkin (KMO) test	**0.881**	
Bartlett's Test	Chi-square	5.962
	Degree of Freedom	186
	p-value	0.000

Source: Research findings

The results obtained from the KMO and the Bartlett's tests for each of the research indexes are presented in the tables below.

Table 3
The results of the Bartlett's and KMO tests for public accountability.

The Kaiser–Meyer–Olkin (KMO) test	**0.791**	
Bartlett's Test	Chi-square	1.202
	Degree of Freedom	28
	p-value	0.000

Source: Research findings

Table 4
The results of Bartlett's and KMO tests for the network policy index.

The Kaiser–Meyer–Olkin (KMO) test	**0.767**	
Bartlett's Test	Chi-square	940.340
	Degree of Freedom	36
	p-value	0.000

Source: Research findings

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Using the data provided in the tables, it is possible to conduct factor analysis for each of the research indices (KMO>0.5).

5 Confirmatory Factor Analysis (CFA)

Prior to commencing the hypothesis testing phase, a confirmatory factor analysis (CFA) was performed to assess the measurement scales' validity. CFA is one of the earliest statistical techniques used to analyze the relationships between observed variables (questions) and latent variables (derived factors), and it represents a measurement model (Kalantari, 2009, p.196). This method concentrates on determining the statistical significance of standard factor loadings. These variables are analyzed independently for questions concerning the independent variable (X-Model) and the dependent variable (Y-Model). Table 5 contains the results of the factor analysis relevant to the research questions.

Table 5
The factor analysis of intrinsic and extrinsic latent variables.

Variables	**Symbols**	**Factor Coefficient**	**Correlation Coefficients**
Organizational sustainable development	DO1	0.573	1.000
	DO2	0.679	1.000
	DO3	0.702	1.000
Organizational goal orientation	AO1	0.597	1.000
	AO2	0.586	1.000
	AO3	0.710	1.000
	AO4	0.743	1.000
Contribution in Decision-Making	PD1	0.662	1.000
	PD2	0.776	1.000
	PD3	0.592	1.000
	PD4	0.779	1.000
	PD5	0.720	1.000
	PD6	0.759	1.000
	PD7	0.587	1.000
The Formation of Organizational Identity	CI1	0.624	1.000
	CI2	0.712	1.000
	CI3	0.609	1.000
Fixing the operational gap	BO1	0.717	1.000
	BO2	0.659	1.000
	BO3	0.552	1.000
	BO4	0.669	1.000
	BO5	0.646	1.000
Administrative health	OH1	0.715	1.000

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	OH2	0.654	1.000
	OH3	0.752	1.000
	OH4	0.719	1.000
Public organizations	PA1	0.638	1.000
	PA2	0.675	1.000
	PA3	0.757	1.000
	PA4	0.732	1.000

Source: Research findings

Charles Spearman was the first researcher who used CFA to develop tests. As we can see in the table above, all Correlation Coefficients are equal to one. Therefore, all factors meet the required standard.

Prior to confirming structural relationships, it is necessary to ensure the suitability and the goodness of fit of the model (Ghiyasiabad Farahani and Ghaafari Ashtiani, 2018). A comprehensive analysis of the model indexes is presented in Table 6.

Table 6
The data of the goodness of fit index (GFI).

GFI	χ^2 / df	**RMSEA**	**RMR**	**NFI**	**NNFI**	**CFI**	**IFI**	**GFI**	**AGFI**
Standard value	3>	0.08>		0.9<				0.8<	
Test value	2.67	0.081	0.061	0.93	0.93	0.94	0.94	0.83	0.80

Source: Research findings

In this study, the value of the chi-square/degrees of freedom (CMIN/DF) ratio was 2.67, which is acceptable because it is less than the standard value of 3 (Lai et al., 2009). The Root Mean Square Error of Approximation (RMSEA) is a desirable index for measuring goodness of fit. According to Kolanteri (2009), fit values less than 0.08 are acceptable. If the value lies between 0.08 and 1.0, the fit is regarded average, whereas if it exceeds 1.0, it is deemed inappropriate. The calculated value in the present investigation is 0.081. The t-values for the measurement model (t-values for the questions and their related variables) and the structural model (t-values for the paths in the model among variables) are displayed in Figure 1.

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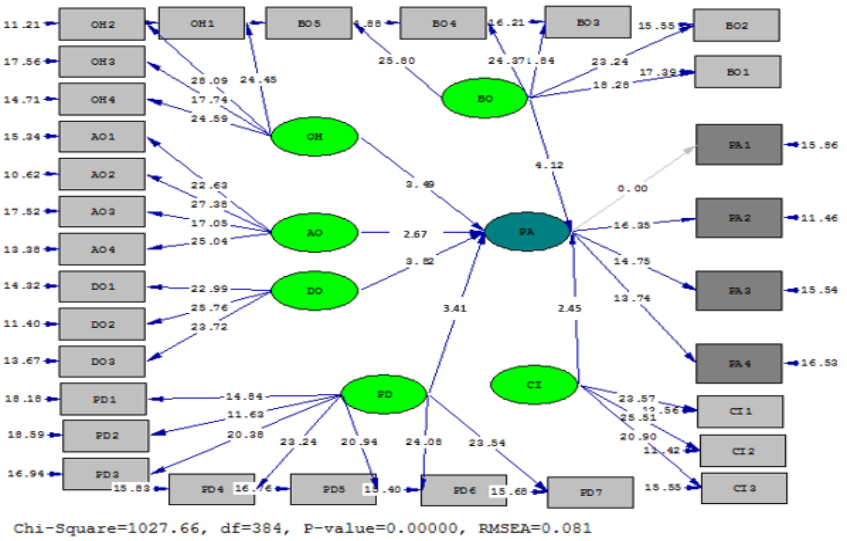

Figure 1. t model for the research hypotheses.
Source: Research findings

The objective of this model is to examine the significant correlation between the latent variables provided. When the estimated t-value falls beyond the non-significant range of +1.96 to -1.96, at a significance level of 0.05%, it indicates a statistically significant link between the two variables under investigation.

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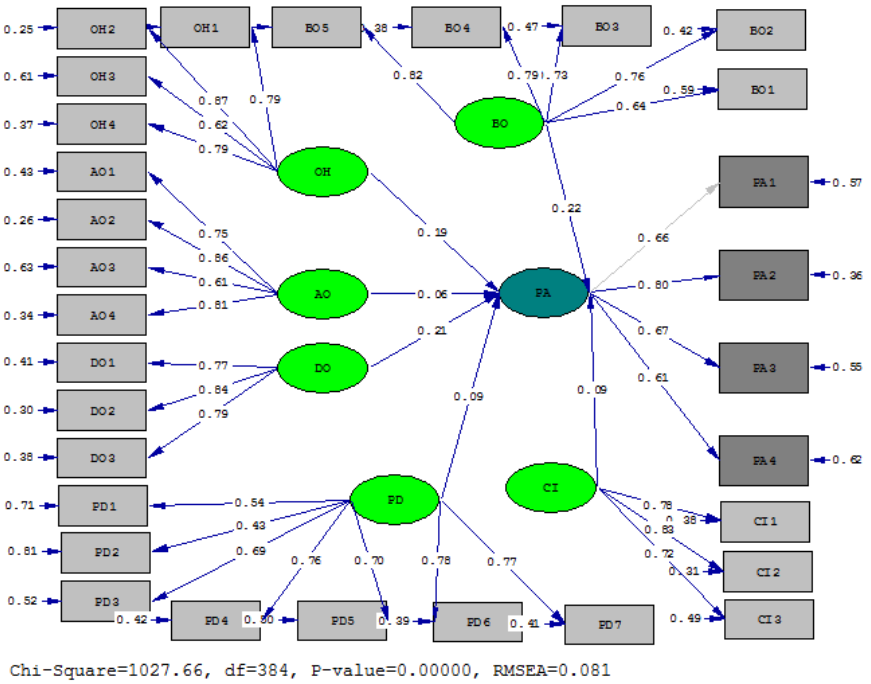

Figure 2. the standard model for the research hypotheses.
Source: Research findings

Table 7
The λ coefficients and t-value of the model.

Variables	**Symbols**	**t-value**	λ
Organizational sustainable development	DO1	22.99	0.77
	DO2	25.76	0.84
	DO3	23.72	0.79
Organizational goal orientation	AO1	22.63	0.75
	AO2	27.38	0.86
	AO3	17.05	0.61
	AO4	25.04	0.81
Contribution in Decision-Making	PD1	14.84	0.54
	PD2	11.63	0.43
	PD3	20.38	0.69

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	PD4	23.24	0.76
	PD5	20.94	0.70
	PD6	24.08	0.76
	PD7	23.54	0.77
The Formation of Organizational Identity	CI1	23.57	0.78
	CI2	25.51	0.83
	CI3	20.90	0.72
Fixing the operational gap	BO1	18.28	0.64
	BO2	23.24	0.76
	BO3	18.84	0.73
	BO4	24.37	0.79
	BO5	25.80	0.82
Administrative health	OH1	24.45	0.79
	OH2	23.09	0.87
	OH3	17.74	0.62
	OH4	24.59	0.79
Public organizations	PA1	-	0.66
	PA2	16.35	0.80
	PA3	14.75	0.67
	PA4	13.74	0.61

Source: Research findings

Table 8
Summary of the quantitative results of the research.

extrinsic variable	**intrinsic variable**	**t-value**	**Standard coefficient**	**Results**
Organizational sustainable development	public accountability	3.82	0.21	Confirmed
Organizational goal orientation	public accountability	2.67	0.06	Confirmed
Contribution in Decision-Making	public accountability	3.41	0.09	Confirmed
The Formation of Organizational Identity	public accountability	2.45	0.09	Confirmed
Fixing the operational gap	public accountability	4.12	0.22	Confirmed
Administrative health	public accountability	3.49	0.19	Confirmed

Source: Research findings

The primary objective of the researcher was to provide a theoretical framework that would facilitate the formulation of network policy design, with a special emphasis on the element of public accountability. Given the need for effective implementation of network policy making within the

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Ministry of Economic Affairs and Finance, it became imperative to introduce the fundamental concepts and factors associated with policy networks. Additionally, it was essential to present a model of network policy making that is grounded in principles of public accountability, considering the collaborative efforts required at both the provincial and national levels. This will facilitate the managers and decision-makers in acquiring knowledge about network policy-making right from the beginning and consistently throughout the process of organizational establishment and culmination. Additionally, it will encourage them to see network policy-making as a crucial obligation in terms of public accountability. The findings from the quantitative analysis indicate that various factors related to network governance, such as organizational sustainable development, organizational goal orientation, participation in decision-making, formation of organizational identity, closing the operational gap, and administrative health, exhibit a positive and statistically significant influence on public accountability. Based on what came out of the current research, it can be inferred that all variables tested possess the capacity to assess the public accountability index.

6 Conclusion

The philosophy and essence of management are shaped by decision-making, as the most essential and fundamental management function. This concept may be applicable to governments, institutions, and individuals. A public policy refers to a formally created approach that aims to solve real-world challenges by using a certain conceptual framework. In general, public policies are formulated and sanctioned by a governing body, using a mechanism to execute a strategic course of action in addressing tangible societal concerns. Government and society are connected through policies. They are the means by which national objectives are carried out. Management of an organization is responsible for implementation. All government personnel must have a thorough comprehension of policymaking's concepts, foundations, and models. Policymaking is a form of decision-making that occurs within governmental and governing institutions. In contemporary society, networks play a crucial role in facilitating social connections and reducing transaction costs. Policy networks are comprised of various actors who interact with one another to influence public policy and have far-reaching effects on policy dynamics and their results. The emergence of policy networks has been driven by two key elements. On the one hand, it is a response to the ineffectiveness of hierarchical thought and uncompromising authority. On the other hand, it is a response to the rising demand for inter-

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organizational collaborations for constituent organizations in policy-making and unitary decision-making brought about by the rapid development of information technology. The Ministry of Economy and Finance is an integral component of the treasury administration, serving as a governmental entity entrusted with the task of overseeing and managing the financial inflows and outflows of the government. Therefore, the policy network concept regarding public accountability in an organization is of utmost importance, as it demonstrates transparency and dependability. Furthermore, the following recommendations are proposed for achieving these desired results:

One of the objectives of using a network method is to establish learning networks and enhance the efficiency of organizational decision-making in situations characterized by power dependency, resource dependence, and distributed knowledge across a wide range of domains. This phenomenon may be categorized into many levels, including intra-organizational networks, inter-country networks, and inter-state networks, among other classifications. This viewpoint has been predominantly utilized in the field of treasury management.

It is suggested that senior managers at the Ministry of Economic and Finance pay special attention to enhancing the administrative health and operational shortcomings of their subordinates. This recommendation is based on the fact that the most influential factors on the successful implementation of network policies within the Ministry of Economic and Finance include sustainable organizational development, organizational goal orientation, and the level of acceptability of participation in decision-making processes by implementers, who are the employees and end-users of network policies.

Network policy designers are advised to avoid designing and formulating ambiguous and contradictory symbolic policies when developing network policies. Otherwise, the likelihood of policy implementation failure is high. When network policymakers are faced with conflicting and puzzling symbolic policies, they often resort to using political strategies and making political concessions, hence resulting in the ineffectiveness of these policies.

Inviting senior officials to participate in the formulation of network policies and soliciting input from frontline Ministry of Economic and Financial Affairs employees are additional means of achieving consensus among implementers regarding the purposes, objectives, and tools of network policies. If policymakers and designers view network employees as mere enforcers of rules and policies and do not consider their input when formulating policies, it may be challenging to implement the policy.

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The successful implementation of a network strategy within the Ministry of Economic and Financial Sciences is facilitated by the adoption of an agile, rapid, and flexible organizational structure that can effectively respond to environmental changes. In order to take advantage of the benefits of flexible structures and new organizational trends, it is recommended that electronic treasury management be implemented.

According to research findings on organizational health and reducing administrative malfeasance, network-based policymaking based on public accountability is a crucial factor. Administrative health, which is nothing more than the public's favorable perception of the performance of public servants, is essential for the long-term viability of a healthy system. This is based on the organization's values, commitments, and responsiveness to public inquiries. If senior officials of the system can earn the public's trust through transparent and appropriate performance, the public will support the system's programs and policies, and the programs will bear fruit. The contemporary era has seen a notable increase in societal consciousness, making it indisputable that slogans lack substantive impact unless they align with corresponding words and acts. On the contrary, such behavior would engender a decline in public confidence, thus leading to a lack of dedication towards policy implementation. Consequently, the researcher strongly recommends proactive measures instead of only crafting slogans, since the successful implementation of programs necessitates the establishment of trust.

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