The Impact of Management Control on Job Performance Effeciency in Health Secter in Jarash Governerate

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ABSTRACT: *This study aims to explore the relationship and the impact of Management Control on the job performance efficiency in the Health Sector in Jarash Governorate, as well as explore the level of importance of these variables in the Health Sector under study. This study is a field descriptive study. The research proposes a model to evaluate the impact of management control on the job performance efficiency of employees in Health Sector in Jarash Governorate. The model was tested by using survey data collected from (84) Managers, deputy Managers, Heads of departments, Deputy Heads of departments and Employees. Descriptive analysis and t-test show the importance of management control on the job performance efficiency of employees. The results showed that there is an average positive relationship and impact of management control on the job performance efficiency of employees. This Research is the first of its kind to tackle studying the relationship and the impact of Management Control on the Job performance efficiency in the Health Sector in Jarash Governorate. Research's subject is new, unique and has a great interest to Health Sector.*

Keywords: MANAGEMENT CONTROL, JOB PERFORMANCE, EFFECIENCY, HEALTH SECTER.

I. INTRODUCTION

A management function aims to achieve definite goals within an established timetable, and usually understood to have three components: setting standards, measuring actual performance, and taking corrective action. A typical process for management control includes the following steps: actual performance is compared with planned performance, the difference between the two is measured, causes contributing to the difference are identified, and corrective action is taken to eliminate or minimize the difference.

Scope of the study includes a focus on the studying manager's opinions and their assistants, heads of departments and their assistants, and the staff in health sector in Jarash Governorate regarding the impact of management control on job performance efficiency in their organizations. Based on the above, the present study describes the nature of study's problem through the following questions:

- What is the relationship between management controls with the job performance efficiency of health workers in health organizations under study?
- What is the impact of management control on the performance efficiency of health workers in health organizations under study?

(Anthony et al. 2000) describes the management control as a process of influencing others in an organization in order to achieve performance; controlling organizational culture, compensation and employee behavior can achieve performance. (Saqqaf, 2007) stated that the management control is a continuous ongoing process, linked to the input and output through various paths of production and services, which means the need for developing control process in an orderly and serious. There is no doubt that the health workforce is the most important of these inputs, so we see that the control of the capabilities and capacities of health worker is a priority for this stage, where it imposes a reassessment of control and its areas.

The main purpose of management control system is to give an indication of how well an organization is performing in accordance with its objectives. (Wibowo 2010) Performance level is the level of achievement for the implementation of a specific task. (Nurwati, 2013) Employees performance is the end of an employee's performance and it contains several things, such as the specific targets are achieved, have a term in the achievement and realization of efficiency and effectiveness. (Grossi, 2012) Performance Management is an approach that focuses on organizational performance, planning and managing strategically, and a process to set and track the achievement of targets.

(McNamara, 2008) Main purpose of performance evaluation is to provide a rational basis for the determination and management of internal relativity between jobs and for the design of pay structure. (Singh & Srivastav, 2012) Success of any organization is dependent on how it attracts, develops, and retains its workforce. Further the efficiency of any organization depends on their work environment, working methodology and degree of employee satisfaction. The level of employee motivation is dependent on elements like job security, reward system, job satisfaction and satisfaction of social, physical and personal needs.

(Čizmić & Crnkić, 2010) Most significant finding pertains to the confirmation of the hypothesis on a direct positive influence of the implementation of employees appraisal tool to achieve better business performance. This is a proof that the appraisal tool has practical justifiability in the acceptance and implementation by Bosnia and Herzegovina organizations.

(Ologunowa, *et al.*, 2015) Training and development programs for staff tend to increase their efficiency and lead to increase in overall organizational performance, and the poor and inadequate productivity of most workers is as a result of lack of training and development opportunity. So the success of any organization whether public or private depends largely on the continuous training of its staff as the human resources are the most dynamic of all. Therefore, human resources need considerable attention from the organization's management, if they are to realize their full potentials in their work.

The study focused on employees in the health sector in Jarash Governorate, as one of the important sectors in terms of the delivery of health services needed by members of community on an ongoing basis, at the right place, the right time, the appropriate cost and the suitable quality. To achieve this, there must be health's human resources that are specialized, trained, efficient and able to provide these services. Ensuring the provision of health services according to the required standards, there must be administrative controls on the performance of health personnel in order to be performed efficiently and thus achieve the goals of health sector.

The importance of the study arises from the knowledge of the effectiveness of current management control systems in health organizations in Jarash Governorate, to raise the level of performance of health workers, in order to develop the work of these facilities to raise the performance efficiency for its workers. Its importance comes because of the scope and nature of the performance of health workers in achieving the safety for the community in coordination with other sectors. It is also the first study to assess the relationship between management control and performance efficiency of health workers through the practical addition that can be reached by the results of the study, and through the provision of the necessary suggestions to raise the efficiency of methods and tools of management control used in health institutions in Jarash Governorate.

II.   LITERATURE REVIEW

Health organizations have evolved like other organizations, and their functions have evolved to comply with the new requirements that have signed the responsibility of modern organizations to be able to achieve their goals and objectives. Management control as one of the organizational functions evolved to extend its role to cover aspects of the examination and evaluating the elements of efficiency and effectiveness of the organization's various activities, this trend has become inevitable, important and necessary to achieve the management control objectives in the field of developing the evaluation of the performance of activities and programs for government agencies and administrative units at the state level.

Control is one of the administrative functions, it means measuring and correcting the performance of subordinates, to make sure that the goals and the plans have been implemented satisfactorily, also control means supervision and review by a higher authority in order to know how business is done and reviewed in accordance with the set plans. (Amer 2010) Management control is an administrative function, including activities to do everything necessary to ensure that the objectives are achieved in accordance with the desired levels, then identify and correct deviations appropriately. (Mary, 2009) Control process includes overseeing the performance of employees, and their performance compared to the desired performance in accordance with the prescribed standards, to achieve the organization's goals.

(Saraya, 2002) Control's target has become a generally much wider and more comprehensive than the previous, so that its modern concept covers the following areas:
1. Inspect and review the various plans for all activities and programs being developed by government units and agencies.
2. Trace factors and changes that may affect the objectives achievement of activities and programs.
3. Measure the elements of economy and efficiency of the performance of government units, and efficiency for the results of the various programs and achieve a balance between them.
4. Evaluate performance of activities and programs implemented by the government units and agencies, to judge the level of their performance, and their ability to assess the achievement of the objectives.
5. Assist in the decision-making and the rationalization of decisions particularly in the coming years in various economic and social fields, through the provision of appropriate data and information in this area, or through the

use of results of the monitoring process and performance assessment or actual involvement of those in charge of control in the decision-making process or be guided by those opinions when need to do so.

The goal of management control over the administrative work is to ensure the proper functioning of the administrative work of administrative units, as well as the proper use of human resources, so as to ensure the implementation of policies that are decided to achieve the objectives of the organization, and be an important for control, follow-up and evaluation of performance.

(Habebi, 1990) Management control over the work of the public sector bodies need to eliminate a lot of mistakes and distractions that hamper the achievement of the citizens' interests, and maintain the public good. Therefore, the control process is not limited to just to make sure for safety of the disposition of the performance, but includes care to provide the best services on time and the required speed.(Maher, 2005) Means of management control over the executive management level can be divided into :Self control of the level of performance, which means human control for himself .Evaluating the performance of employees, it aims to encourage good performance and treatment of poor performance.

Control's tools at the individual level is to follow-up the individuals with low performance, this is done by that each manager identifying the low performance individuals, and deal with them at the right way, and find out the cause of low performance and treat it.

2.1 Stages Of Management Control
Management Control Process Consists Of The Following Main Stages:

Setting Standard or goal: It means the intended objective criteria to measure the achievements that attain and reflect the organization's objectives, these standards are placed on the basis of determining the amount of work to be performed and qualitative level of it, and the time required to perform it, these equations should be clear and understandable.

Measure actual performance against the criteria: It means comparison of results achieved with the rates set in advance for performance, this means that the assessment of the performance after the completion of work. Correction of errors and deviations: It is intended to highlight the errors and deviations resulting from previous work measurement process, if there is a difference after comparing the results achieved with the rates established, the management must take corrective action.

2.2 Importance Of Management Control

(Haimann, 1991) shows the importance of management control as an administrative function essential for all managers at all administrative levels of the organization; it is the function that monitors performance and take corrective action when needed.

Control closely related to planning: it allows the director to disclose the problems and obstacles after implementation of the plan, and in a timely manner makes him feel the need to modify the plan or reverse it totally or take in one of the alternative plans.

Control closely related to organization: it reveals to the director for any defective prevail the building of organizational structure of its administrative unity.

2.3 Principles Of Management Control
The principles of control are:
- Control must be reflecting the nature of the activity and its needs.
- Control system should report deviations quickly.
- Control system should be understood.
- Control system should show corrective actions.
- Control system should provide subordinates with feedback of performance.
- Control system should not rely entirely on the controlling reports.
- Controls system should commensurate with the size of the work itself.
- Control system should look forward.

2.4 Objectives Of Management Control
(Arab, 2001) Control is the need to ensure successful leadership of Enterprise Manager, so the fundamental objectives of the control, are:
- Help the administration to achieve success, by ensuring that the plan is moving in the track decree.
- Ensure the implementation of the planned tasks, and see how the duties are implemented.
- Discovery of errors as it unfolds or when they are in the way of falling in order to address immediately or take what requires preventing its occurrence.

- Safeguard the rights of interested parties in an organization, such as employees and clients.
- Make sure that the laws fully implemented, and that the decisions are respected by everyone.

Through these objectives it can be inferred that controls contribute to the success and development of the organization, progress and achieve all planned objectives, and contribute to solving the problems that may impede the process of programmed business achievement

The control system threads may not achieve its goal, unless workers accept it, and work on the application by peaceful means, because control systems designed to evaluate the performance of employees. (Hubaysh, 1991) The control is a key requirement to ensure that business plans have to be implemented, and the detection of deviations in the performance of organizations, which is essential to the process of integration of administrative components such as planning, organization, coordination, and directing.

(Darwish and Takla, 1980) Controlling on this basis is aimed at achieving the public interest by ensuring the performance accuracy and efficiency of the activity, effective planning, good organization, and rationality in the decision-making process, optimum use of human and material available resources, in addition to the conduct of the administrative activity calendar to achieve its objectives. There is no specific system for control, it varies according to social, political, and administrative systems, and varies from one time period to another.

(Ho et. al., 2011) A tight control system can monitor individual behavior more closely, resulting in a higher chance of motivating employees to act for the organization's best interest. On the other hand, a loose control system may not be able to monitor individual behavior closely and may lead to a lower chance of having people act in the organization's best interest.

2.5 Performance

Performance refers to the concept of outputs and objectives that the organization is trying to achieve through its employees, therefore; the concept reflects both the goals and means necessary to achieve it, that is, the concept of linking aspects of the activity and the objectives that the organizations seeks to achieve through the tasks and duties performed by employees within those organizations.

According to (Business Dictionary) Performance is the accomplishment of a given task measured against preset known standards of accuracy, completeness, cost, and speed. In a contract, performance is deemed to be the fulfillment of an obligation, in a manner that releases the performer from all liabilities under the contract.

(Hawamdeh and Fahdawi, 2002) Performance is a set of related administrative behaviors, it is an attitude of the employee to perform his mission and assume his responsibilities, including the quality of performance, good execution, technical expertise required in the job, as well as communication and interaction with the rest of the organization's members, a commitment to the administrative aspects of the work, and the pursuit toward response carefully and effectively.

2.6 Evaluation The Job Performance Of Employees:

The process of performance appraisal is considered as one of the important operations carried out by human resources management, and it is considered an important process at all levels of the organization, starting from the top management and ending with the workers in the production units and sections. For the process to achieve the desired goals, it must be dealt systematically and accurately with the participation of all parties that are possible to benefit from the results.

Also, it must keep up with that process in order to adapt to the conditions produced by the changes to work's content level and methods of performance, the change in knowledge, skills characteristics of the workers, the change in the natural factors that are reflected on the nature of business organizations, and the adoption of this process by the organization creates a type of confidence among workers seriously in the organization which increases their loyalty to it.

(Rababa'a, 2003) Job performance evaluation process is one of the important policies and administrative programs in human resources management. Through this process, you can judge the accuracy of policies and programs adopted whether it is attraction, selection and appointment policies, or the programs, policies, training, development and follow-up of its human resources, which is reflected on the legal, social and ethical image.

According to (Pacheco, 2009) Measuring performance in the public sector has contributed to the achievement of multiple objectives, including the transparency of costs and outcomes, improved quality of service, employee motivation, one of the key pillars of the new governance. The process of performance evaluation includes three sub-processes: measuring of performance achieved, determining the level of performance achieved, and it is called the assessment or report and strengthening and addressing weaknesses in performance, and it is called Calendar.

(Basri, 2003) Human performance measure is a new way to do the following: measure the performance and output of workers, compare the performance and output of workers with the overall strategy of the organization and get statistical criteria and indicators useful in measuring the efficiency of human resources and the extent of its contribution to the achievement of strategic objectives.

Job performance evaluation is a management tool that allows the organization to:

- Manage Human Resources as an asset, a strategic foundation and an essential source of competitive advantage.
- Use the quantitative methods to determine the contribution of human resources in the financial results and the final profitability of the organization.
- Find, identify and measure the extent of the balance between the organization's strategy and the composition of the human and organizational culture.
- Help Human Resource departments to strengthen its role as a strategic resource, it cannot be copied or imitated.
- Transform the employees to a competitive weapon. It is difficult for competitors to understand its mechanisms and its secrets.

2.7 Nature Of The Process Of Job Performance Evaluation For Employees

Staff performance evaluation is a periodical administrative process, its objective is the analysis of the individual performance of all matters related to his mental or physical qualities, technical, intellectual or behavioral skills in order to identify strengths and promote it, and weaknesses and treat it, in order to determine the efficiency of the employees performance for their business to check the effectiveness of the organization. It is also considered as a formal system to measure and assess the impact on the individual performance and behavioral characteristics, and try to identify the possibility of repeating the same performance and behavior in the future for the benefit of the individual, organization and the community.

2.8 Performance Efficiency

Efficiency is doing business in the right way. Efficiency refers to the relationship between resources and results. Efficiency is linked to the question of what is the amount of input of raw materials, money and people needed to achieve a certain level of output or desired goal.

(Mneef, 1982) The concept of performance efficiency means the implementation of required work at the lowest cost and in the shortest time with the least possible effort. (Ahsina, 2012) the modernization of control systems has the effect of providing higher performance than to that firms which have traditional control systems. (Grossi, 2012) The main goal of performance appraisal is to evaluate and motivate the performance of public employees for them to give good service to the society in return for taxes paid by the citizens.

(Jamil & Mohamed, 2013) Management control systems are found to be positively correlated to performance measurement system design and overall performance. However, the finding does not postulate that the performance will be influenced by the management control systems except for diagnostic control system. Even though there is a positive correlation between all types of Management control systems and the performance. (Henri & Journealt, 2010) Report a positive and significant effect of management control systems on performance.

(Alsa'eed, 2008) The management control has a close relationship with the assessment of human resources performance in the organization; the controlling process needs more regulation, audit, consolidation and follow-up in order to contribute in performance evaluation, improving the production process and maintaining the stability of the organization. The control system must be developed in terms of the legal framework, mechanisms and standards in order to be in line with all the jobs and occupations, the controlling process in the organization needs advanced methods and means in line with modernity and technology in order to contribute effectively to the performance evaluation at all stages, and the clarity and accuracy of the control system affect positively the controlling process in order to contribute effectively to the performance assessment of employees. (Hamni, 2005) Controlling function must keep pace with the developments that are known to this area, ongoing follow-up and increase qualified employees with the control process in order to reflect positively on the performance, control process is permanent and continuous function to adjust the performance and ensure the organization to achieve economic goals. (Jamil & Mohamed, 2013) The ability of keeping the performance measurement system continuously updated is a challenge for every firm.

III.   METHODOLOGY

This study is a qualitative and descriptive study, which takes reality as it is, analyzes it and draws from it the relationship between the variables, relying on statistical methods, relations and differences in accordance with the fundamental variables of the study, designed primarily trying to answer the research questions.

3.1 Research Problem

With the increase of health organizations size and the increase of the volume of work, as well as the increase of the awareness of consumers of health services, health organizations obligated to provide health services at the highest quality and lowest cost. To achieve these goals, the health organizations are working to recruit competent human resources capable of providing health services by required standards, so; the health organizations arranged to monitor and follow the human elements through developing them by education and continuous training of all aspects that serve business. Motivate employees, whether material or moral will improve performance, increase production and improve health services, and ensure the continued delivery of health services efficiently and at the lowest cost.

From here the research problem highlights to identifies the management control and its impact on the performance efficiency in health organizations, so the research problem is concentrates on the answer to the following question: What is the impact of management control on the job performance efficiency in the health sector in Jarash Governorate?

3.1 Research Questions

- What is the relationship between management control and job performance efficiency in health organizations under study?
- What is the impact of management control on the job performance efficiency in health organizations under study?

3.2 Research Importance

The importance of research arises through the following:

- Know the effectiveness of current systems, methods and tools of management control in raising the level of job performance of health employees in health organizations in Jarash Governorate in order to develop the work of health organizations to raise the performance efficiency of their employees.
- Know the importance of health employee's performance in achieving high levels of health and safety for the community.
- First study by researcher to assess the relationship between management control and job performance efficiency of health employees in Jarash Governorate.
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3.3 Research Model and Hypothesis

In light of problem and objectives of the study, the researcher presents the following model, which reflects the independent variable Management Control. It also reflects the dependent variable Job Performance Efficiency.
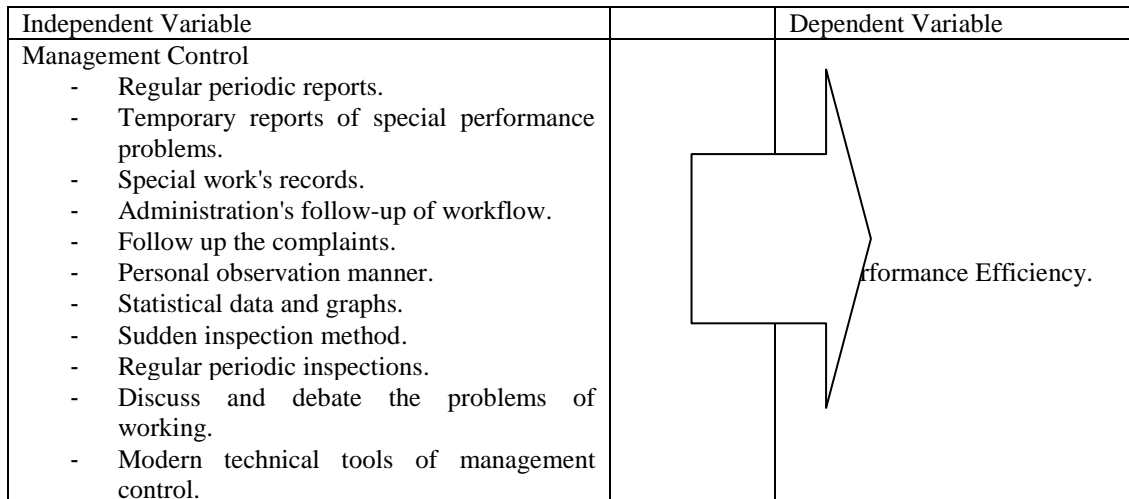
3.4.1 Scale of the study model:

Model's scale consists of (6) paragraphs to indicate the general characteristics of respondents, (11) paragraphs to indicate the availability of methods and tools of management control, (17) paragraphs to indicate the job performance efficiency (requirements to raise the level of job performance) in the organizations surveyed.

3.2.2 Study's Hypotheses:

The first main hypothesis Ho1: There is no correlation between management control and the level of job performance efficiency of health employees in health organizations under study at the level of significance ($\alpha = 0.01$) from the staff perspective.

The second main hypothesis Ho2: There is no statistically significant impact at the level of significance ($\alpha = 0.01$) for the use of management control on the level of job performance efficiency of health employees in health organizations under study from the staff perspective.

Independent Variable		Dependent Variable
Management Control - Regular periodic reports. - Temporary reports of special performance problems. - Special work's records. - Administration's follow-up of workflow. - Follow up the complaints. - Personal observation manner. - Statistical data and graphs. - Sudden inspection method. - Regular periodic inspections. - Discuss and debate the problems of working. - Modern technical tools of management control.		rformance Efficiency.

3.4 Methods of Data Collection

The secondary data, by reviewing the researches, articles, books, and literatures related to the study, both available in the universities libraries or through access to Web sites, in order to clarify the basic concepts and the various dimensions of the subject of this study. The primary data, where the study conducted on to clarify the phenomenon throughout the collection of data as follows: interviews: structured interviews with some of the managers, assistant managers, employees to complete and clarify the study's variables addressed by the study, and to enhance the information that can be accessed, as well as to find out the relationship between management control and the job performance efficiency in the health organizations surveyed. Questionnaire was designed and contained general information about the employees, it also includes an independent variable management control, and the dependent variable is the job performance efficiency in the health organizations surveyed, in order to collect the raw data from management of health organizations surveyed.

Likert Scale was used, and the weights assigned for approval are: (5) Strong Agree (4) Agree (3) Neutral (2) Disagree (1) Strong Disagree. The study relied on specific criteria in the interpretation of the degree of approval depending on the values of arithmetic means. The measurement had been tested in two phases: First stage is testing the validity measurement tool: through presentation of the questionnaire to a group of specialists in the field of business administration, were made the necessary adjustments, and then were presented to a group of arbitrators of specialists from academics and professionals, in order to make sure of the questionnaire validity, where all the notes were introduced into consideration until the appearance of the questionnaire in its final form. The researcher has conducted a preliminary study on three of the surveyed departments, so as to make sure that the paragraphs contained in the questionnaire are clear and understandable to measure the purpose of the study. Second stage is testing the stability of the measurement tool: internal consistency coefficient though the use of (Cronbach's alpha), (SPSS Version 20.0) was used to extract the internal consistency coefficient of the different paragraphs of the measurement tool to find the total stability coefficient for the questionnaire, which is (98.7%) this percentage considered a strong indicator of the stability of the measurement tool, table (1).

3.5 Statistical Methods Used

SPSS version 20.0was used for the analysis of data collected through the questionnaire devoted to this study, descriptive statistical methods were used (percentages, arithmetic mean and standard deviation). The criteria have been identified to explain the degree of approval, depending on the values of the arithmetic means are: (0 - < 1.5: very weak, 1.5 - < 2.5: weak, 2.5 - < 3.5: Average, 3.5 - < 4.5: High, 4.5 - $\leq$ 5: very high).
The inference statistical techniques were used like nonparametric tests/ Spearman's correlation coefficient to measure the strength and direction of relations between the independent and the dependent variables. The three criteria adopted for the classification of the relation's strength are: (0- < 0.3: Weak, 0.3- < 0.7: Average, 0.7- $\leq$ 1.0: Strong).

A stepwise regression analysis was used to measure the level of the impact of independent variable on the dependent variable. Multiple regression analysis was used in order to reach the value of statistical test and the degree of confidence, as well as access to the coefficient of determination to demonstrate the impact of independent variables on the dependent variables.

IV.   RESULTS

4.1 Demographic

In view of the results contained in Table (2) above, it is noted that the sample is centered on each of the directors and heads of departments; where numbered (24) as directors, heads of departments and assistants by (29%) of the respondents, and the sample includes the staff; where numbered (60) employees by (71%) of the respondents. In terms of gender the number of male respondents (44) and by (52%), while the number of female respondents (40) by (48%). In terms of age, the respondents centered on over the (40) years and the number of respondents (48) by (57%), the respondents number with ages less than 40 years it has been the number (36) by (43%). According to the educational level of the number of respondents who hold doctoral and master reached (16) respondents by (19%), and whom holds a bachelor's degree (44) respondents by (52.5%), while the number of respondents who hold diploma degree or below were (24) respondents by (28.5%). The respondents experience in their current position centered in a category of more than (10) years, their number were (48) responder by (57%), while the rest of the respondents, their number were (36) by (43%). The total experience for respondents was centered in a category of more than (10) years and their number was (64) by (76%), while the rest of the respondents number was (20) by (24%).

The above result show that the sample was representative of the target groups whom the study focused on, and that both genders equally have been almost representative, either with regard to the ages of respondents, the sample cantered on ages above than (40) years and the experience of more than (10) years, this means that the majority of respondents have long experience, maturity and different experiences, making them able to understand and good handle the environmental variables. With regard to the scientific level, the number of respondents who hold bachelor degree and above were (60) respondents by (71.5%) This means that the respondents have obtained higher-level of skills, capabilities and educational levels, which were reflected positively on all the functions and activities in the health organization.

4.2 Management Control:

Table (3) shows answers of respondents on paragraphs of management control tools that represents an importance (Strongly Agree and Agree) was (38.9%), and the neutral answers (11.5%), and the answers (Disagree and Strongly Disagree) by (49.6%). Based on these rates, the researcher concluded that management control tools are found in the organizations surveyed, but they are used proportionately from all organizations surveyed, where it is used in the organizations surveyed that recognize the importance of the application of methods and tools of management control to improve the job performance efficiency.

Table (4) shows the relative importance of the availability of management control tools according to the respondent's opinion, the order of the relative importance of the paragraphs that reflect the availability of management control tools in the organizations surveyed are as follows:

-    Personal observation manner.
-    Sudden inspection method.
-    Regular periodic inspections.
-    Discuss and debate the problems of working.
-    Follow up the complaints.
-    Regular periodic reports.
-    Special work's records.
-    Modern technical tools of management control.
-    Statistical data and graphs.
-    Administration's follow-up of workflow.
-    Temporary reports of special performance problems.

As shown in the above Table (4), it was explained that the arithmetic means of availability of methods and tools of management control paragraphs ranged from (2.6 to 3.0), it reflects average degree of approval, the standard deviation of the different paragraphs demonstrates the severity of answers and that their agreement that the methods and tools of management control are available in their health organization, it ranged between (1.1 - 1.4), which means that the most of answers were not centered around the middle and dispersion.

Table (4) show that all methods and tools of management control are available, but the majorities of these tools are not practice because there is a variation in the respondents' answers about the availability of these methods and tools in the surveyed organizations.

Methods and tools used more than other tools could be ranked as the highest medium degree of importance as stated by the respondents' answers as follows:

-    Examine and follow up the complaints related to the performance of employees
-    Adoption of the use of sudden inspection method to verify the proper performance of health workers.

- Use the regular periodic inspections to monitor and follow up the performance of health workers.
- Discuss and debate the problems of working with health workers when it occur.
- Examine and follow up the complaints related to the performance of employees.

Methods and tools used less than other tools could be ranked as the lowest medium degree of importance as stated by the respondents answered as follows:
- Use the regular periodic reports to monitor the performance of health workers.
- Back to the special work's records to monitor the performance of health workers.
- Use of modern technical tools and monitors the performance of health workers.
- Use the statistical data and graphs to monitor and follow up the overall performance of the health workers.
- Administration's follow-up for continuous detection of workflow according to setting plans.
- Use the temporary reports of special performance problems of health workers when it arises to monitor their performance.

The total mean for answers of management control paragraphs (2.8), which shows the medium importance. Also, the total standard deviation is (1.2); it refers to the lack of concentration and dispersion of answers.

Researcher concludes that despite the availability of all the methods and tools of management controls, but there are some of respondents do not know the availability of management controls methods and tools listed in the table (4). This affects the application of effective management control in the health organizations surveyed, because characteristics of the effective management control is to be understood by all workers in health organizations, and that is flexible, and a tool to help them improve their performance.

4.3 Job Performance Efficiency

Table (5) shows the answers of respondents on the paragraphs that represent the Relationship between Management Controls and the Job Performance Efficiency, the answers of importance (Strongly Agree and Agree) was (44%), the (Neutral) answers (1.9%), and the answers (Disagree and Strong Disagree) (54.1%). Based on these rates, the researcher concludes that the respondents in the health organizations surveyed have not felt with the impact of Management control on the job performance efficiency, this is due to non-application of Management control tools continuously by some percentage of the surveyed organizations.

As shown in table (6) above, it was explained that the arithmetic means of effective management control requirements to raise the level of job performance efficiency of health workers paragraphs ranged from (2.6 to 3.1), it reflects average degree of approval, the standard deviation of the different paragraphs demonstrates the severity of answers and that their agreement on methods and tools of management control raise the level of job performance of health workers, it ranged between (1.4 - 1.7), which means that the most of answers were centered around the middle and dispersion.

Table (8) shows inefficiency of management controls in the health organizations surveyed to raise the level of performance of employees in health organizations, the total mean is (2.8), which shows average importance of paragraphs content, and the total standard deviation is (1.5), which means that the most of answers were not centered around the middle and dispersion.

Researcher suggests that the most prominent image of the job performance efficiency resulting from the application of management control methods and tools in health organizations surveyed, represented by the following directions, according to the highest average degree of importance, as reflected by the respondents answers:
- Set material incentives for health workers who have outstanding performance.
- Support the work environment with human and material capabilities that suit the nature of the health performance.
- Development of control methods and tools in line with the changes in the field of control to achieve the quality of performance and reduce distractions.
- Conduct research and scientific studies to address performance issues to support the administrative control efforts.
- Use the latest equipment and techniques to support the activity of management control.

Researcher concluded that the lowest level of performance is represented by the following directions arranged according to the lowest average degree of importance, as reflected by the respondent's answers:
- Encourage health workers to express their views and suggestions about the working methods and thier problems.
- Attention to proper preparation to hold periodic meetings to create a positive interaction between managers and health workers.
- Setting rates to measure the performance objectively according to the nature of performance.

- Development of self-control for employees through seminars and lectures aimed at highlighting the importance of their performance and their role in maintaining the community health.
- Stimulate the health workers morally through their sense of high performance efficiency as a success for them.
- Simplification of work procedures and clarification the regulations and explaining them for health workers to provide a clear understanding of management controls and objectives.
- Support control units with necessary capabilities to build a modern information bases for performance and its problems especially to activate the control on performance.
- Development of the awareness of managers and employees to the objectives of management control and its importance and methods.
- Ask directions and instructions to workers in ways that are good disposition and respect for everyone to raise the degree of their acceptance.
- Work on control methods to be characterized by its ability to distinguish between large and small errors according to the degree of risk and the dimensions of the problem.
- The contribution of management control to achieve performance efficiency provided to the public with the health facility.

In light of these findings, the researcher believes that the management control is efficient in the health organizations surveyed, job performance efficiency represented by average degree of important at all the trends that have been mentioned previously, since the efficient management control requires to direct the performance to the correct direction, highlight the mistakes and deviations that result from measuring operations by subjective standards, or by previous works for making comparisons, and taking indicators about the nature of work and its trends.

4.4 Test Hypothesis

- **First Main Hypothesis Ho1**: There is no correlation between management control and the job performance efficiency in the health organizations under the study at the level of significance ($\alpha = 0.01$).

Table (7) shows the existence of a strong positive correlation of (0.71, 0.70, 0.73, 0.70) respectively is statistically significant at the level of importance ($\alpha \leq 0.01$) between the management control and the following job performance efficiency paragraphs: (Setting rates to measure the performance objectively according to the nature of performance, Simplification of work procedures and clarification of the regulations and explaining for health workers to provide a clear understanding of management controls and objectives, Support control units with necessary capabilities to build a modern information bases for performance and its problems especially to activate the control on performance, and Developing the awareness of managers and employees to the objectives of management control and its importance and methods) respectively of health organizations surveyed. The calculated value of (t) ranged from (17.2 to 18.3) at the level of significance ($\alpha \leq 0.01$) and degrees of freedom (10 and 83) are greater than the tabulated value of (t) (2.36), and shows the existence of a average positive correlation of (0.65, 0.64, 0.59, 0.64, 0.69, 0.66, 0.68, 0.64, 0.67, .56, 0.65, 0.63, 0.66) respectively are statistically significant at the level of importance ($\alpha \leq 0.01$) between the management control and the following job performance efficiency paragraphs: (Encourage health workers to express their views and suggestions about the working methods and their problems, Attention to proper preparation to hold periodic meetings to create a positive interaction between, Stimulate the health workers morally through their sense of high performance efficiency as a success for them, Ask directions and instructions to workers in ways that are good disposition and respect for everyone to raise the degree of their acceptance, Work on control methods to be characterized by their ability to distinguish between large and small errors according to the degree of risk and the dimensions of the problem, The contribution of management control to achieve performance efficiency provided to the public with the health facility, Support the work environment with human and material capabilities that suit the nature of the health performance, Development of control methods and tools in line with the changes in the field of control to achieve the quality of performance and reduce distractions, Conduct research and scientific studies to address performance issues to support the administrative control efforts, Set material incentives for health workers who have outstanding performance, Encourage positive competition among health workers, and Use of the latest equipment and techniques to support the activity of management control) respectively. The calculated value of (t) (2.71 and 2.70) respectively at the level of significance ($\alpha \leq 0.01$) and degrees of freedom (10 and 83) are greater than the tabulated value of (t) (2.36). All the calculated value of (t) for the preceding job performance efficiency paragraphs ranged from (15.7 to 19.1) is greater than the tabulated value of (t) (2.36).

Result: As it is given in the correlation analysis above, it is shows that the existence of an average positive correlation of (0.66) is statistically significant at the level of importance ($\alpha \leq 0.01$) between the management control and the job performance efficiency, The calculated value of (t) (17.7) at the level of significance ($\alpha \leq$

0.01) and degrees of freedom (10 and 83) are greater than the tabulated value of (t) (2.36). Therefore on basis of correlation analysis, null hypothesis is rejected and alternative hypothesis is accepted. In this specific research, there is a relationship between management control and job performance efficiency and that relationship is average positive. The result is evident from the correlation analysis presented above.
Null hypothesis is rejected and the alternative hypothesis is accepted.

- **Second Main Hypothesis Ho2:** There is no statistically significant impact at the level of significance ($\alpha \leq$ 0.01) for the management control on the job performance efficiency in the health organizations under the study.

Table (8) shows the results of regression analysis test in order to demonstrate the impact of management control on the job performance efficiency in the health organizations surveyed.
The management control has been interpreted (43%) of the variance in the encouragement health workers to express their views and suggestions about the working methods and their problems, the calculated value of (F) (44.1) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on encouraging health workers to express their views and suggestions about the working methods and its problems.

The management control has been interpreted (41%) of the variance in attention to proper preparation to hold periodic meetings to create a positive interaction between managers and health workers, the calculated value of (F) (45.5) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on attention to proper preparation to hold periodic meetings to create a positive interaction between managers and health workers.

The management control has been interpreted (50%) of the variance in setting rates to measure the performance objectively according to the nature of performance, the calculated value of (F) (42.9) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on setting rates to measure the performance objectively according to the nature of performance.

The management control has been interpreted (30%) of the variance in developing self-control for employees through seminars and lectures aimed at highlighting the importance of their performance and their role in maintaining the community health, the calculated value of (F) (19.8) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on developing self-control for employees through seminars and lectures aimed at highlighting the importance of their performance and their role in maintaining the community health.

The management control has been interpreted (41%) of the variance in stimulating the health workers morally through their sense of high performance efficiency as a success for them, the calculated value of (F) (29.0) at the level of importance ($\alpha \leq 0.01$) which is not statistically significant, and this means that there is an impact of management control on stimulating the health workers morally through their sense of high performance efficiency as a success for them.

The management control has been interpreted (34%) of the variance in simplification of work procedures and clarifying the regulations and explaining them for health workers to provide a clear understanding of management controls and objectives, the calculated value of (F) (41.6) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on simplification of work procedures and clarifying the regulations and explaining them for health workers to provide a clear understanding of management controls and objectives.

The management control has been interpreted (53%) of the variance in support control units with necessary capabilities to build a modern information bases for performance and its problems especially to activate the control on performance, the calculated value of (F) (42.7) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on the support control units with necessary capabilities to build a modern information bases for performance and its problems especially to activate the control on performance.

The management control has been interpreted (49%) of the variance in development the awareness of managers and employees to the objectives of management control and its importance and methods, the calculated value of (F) (36.5) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on development the awareness of managers and employees to the objectives of management control and its importance and methods.

The management control has been interpreted (47%) of the variance in asking directions and instructions to workers in ways that are good disposition and respect for everyone to raise the degree of its acceptance, the calculated value of (F) (38.1) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on asking directions and instructions to workers in ways that are good disposition and respect for everyone to raise the degree of their acceptance.

The management control has been interpreted (43%) of the variance in work on control methods to be characterized by its ability to distinguish between large and small errors according to the degree of risk and the dimensions of the problem, the calculated value of (F) (38.1) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on work and control methods to be characterized by its ability to distinguish between large and small errors according to the degree of risk and the dimensions of the problem.

The management control has been interpreted (48%) of the variance in the contribution of management control to achieve performance efficiency provided to the public with the health facility, the calculated value of (F) (37.7) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on the contribution of management control to achieve performance efficiency provided to the public with the health facility.

The management control has been interpreted (42%) of the variance in support the work environment with human and material capabilities that suit the nature of the health performance, the calculated value of (F) (39.1) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on supporting the work environment with human and material capabilities that suit the nature of health performance.

The management control has been interpreted (45%) of the variance in development of control methods and tools in line with the changes in the field of control to achieve the quality of performance and reduce distractions, the calculated value of (F) (44.8) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on development of control methods and tools in line with the changes in the field of control to achieve the quality of performance and reduce distractions.

The management control has been interpreted (30%) of the variance in conduct research and scientific studies to address performance issues to support the administrative control efforts, the calculated value of (F) (21.3) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on conduct research and scientific studies to address performance issues to support the administrative control efforts.

The management control has been interpreted (43%) of the variance in set material incentives for health workers whom have outstanding performance, the calculated value of (F) (40.6) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on set material incentives for health workers whom have outstanding performance.

The management control has been interpreted (43%) of the variance in encouraging positive competition among health workers, the calculated value of (F) (33.3) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on encouraging positive competition among health workers.

Result: As it is given in the regression analysis above that management control has been interpreted (43%) of the variance in job performance efficiency, the calculated value of (F) (37.3) at the level of importance ($\alpha \leq 0.01$) which is statistically significant, and this means that there is an impact of management control on job performance efficiency. Therefore on basis of regression analysis, null hypothesis is rejected and alternative hypothesis is accepted. In this specific research, there is an average positive impact of management control on job performance efficiency. The result is evident from the regression analysis presented above.
Null hypothesis is rejected and the alternative hypothesis is accepted.

CONCLUSION
As a result of the application of a study's model on the health organizations surveyed, the study found the following results:
- Management control tools are available in the health organization surveyed.
- Practice of different kinds of management control tools on the performance of employees, which is focused on developing job performance in the healthcare organizations surveyed.
- Effectiveness of management control tools in health organizations on the job performance represented in all aspects and at average degree.
- Respondent's opinions agreed on the importance of developing appropriate material and moral incentives to the excellent health workers in performance, as one of the effective management control requirements to raise the level of performance.
- There is an average positive correlation between management control and the level of job performance efficiency of health workers in health organizations surveyed.

- There is an average impact of management control on the job performance efficiency of health workers in health organizations surveyed.

Recommendations:
- Develop and design special and modern management control system fits with the reality of health organizations, working methods and its performance, and the establishment of management control units specializing in health performance measurement, and the creation of standards for measuring performance.
- Raise job performance efficiency level in the health organizations, through holding regular training courses for leaders and employees, and awareness of the concept of management control and its types and tools.
- Official's attention of management control function, physical and moral incentives for workers in health organizations.

The result of this study corresponds with the results of the following previous studies:

(Sgardea, et al., 2011) within organizations performance measurement has been and still dominated by management control systems that are focused on control and then improvement. (Ahsina, 2012) the introduction of management control systems is justified initially by the complexity of the company. Similarly, the environment turbulence and manager profile of management controllers tend to favor the interactive systems development of management control. The modernization of control systems has the effect of providing higher performance than to that firms which have traditional control systems.

(Jamil & Mohamed, 2013) the ability of keeping the performance measurement system continuously updated is a challenge for every firm. Performance measurement system is significantly related to each of management control system. This relationship also coincides with the correlation analysis where the correlation coefficient suggests significant correlation between performance measurement system and management control system.(Ologunowa, et. al., 2015) to establish a result oriented workforce, the role played by training and manpower development in improving managerial and non-managerial skills, and thereby raising the level of job performance, productivity, effectiveness and efficiency in every organization is appreciated. Training and development programs are very essential ingredients of survival for organizations. Any organization that does not give training and development of workers recognition lacks purpose in job performance.

(Ho et. al., 2011) Results show that correctional institutions with tight management control have both efficient and high quality performance, and have a better efficiency performance than those with loose management control, the tightness of management control has a positive impact on efficiency performance. (Ine's et al., 2010) and (Teclemichael and Soeters, 2006) states that the compensation of employees has a positive significant that influences the performance of the company. (Shon et al. (2009) the management control has a significant effect on performance, Marcela (2006) stated that management control directly affect the performance). (Nurwati, 2013) there is direct relationship between management control performance with real employees. Billy et al. (2008), Ryan et al. (2003) and Shon et al. (2009) management control significantly influences employee's performance,

(Anthony et al. 2000) describes the management control as a process of influencing others in an organizations in order to achieve performance; controlling organizational culture, compensation and employee behavior can achieve performance.

(Peljhan & Tekavcic, 2008) The important contribution of their study is that it upgrades the existing theory in that it does not only establish a relationship between strategy and management control, but also considers how this relationship impacts on organizational performance. The study shows that the combination of performance-driven behavior and regular use of management control leads to improved results.

ACKNOWLEDGEMENT

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Table (1): Internal consistency coefficient (Cronbach's Alpha) of the different paragraphs of the measurement tool

No.	Dimensions of the Study	Number of Paragraphs	Alpha Values %
1	Management Control	11	97.5
	Independent Variable	11	97.5
2	Job Performance Efficiency	17	99.0
	Dependent Variable	17	99.0
	Total (Model)	28	98.7

Table (2): Demographic Characteristics of Respondents.

Variable	Level	Number	Percent %
Position	Manager:	4	5
	Assistant Manager:	0	0
	Department Head:	16	19
	Assistant Department Head:	4	5
	Employee:	60	71
Gender	Male:	44	52
	Female:	40	48
Age	Less than 30:	16	19
	30- less than 40:	20	24
	40- less than 50:	27	32
	50 and more	21	25
Educational level	PhD.:	8	9.5
	Master:	8	9.5
	Bachelor:	44	52.5
	Diploma:	16	19
	Secondary and less:	8	9.5
Experience in Present Position	Less than 1 year:	16	19
	1- Less than 5 years:	8	10
	5- Less than 11 years:	12	14
	10 years and more:	48	57
Total Experience	Less than 1 year:	4	5
	1- Less than 5 years:	0	0
	5- Less than 11 years:	16	19
	10 years and more:	64	76

Table (3): Average Frequencies and Percentages / Respondents' Answers on the Paragraphs of Management Controls Tools Availability.

Paragraph	Total Frequency	Average Frequency	%	Total %
Strong Agree	68	6.2	8	38.9
Agree	286	26	30.9	
Neutral	108	9.8	11.5	11.5
Disagree	330	30	35.5	49.6
Strong Disagree	132	12	14.1	
Total	924	84	100	100

Table (4): Availability of methods and tools of management control in the health organizations:

Number	Paragraph	Frequency (Strong Agree & Agree)	Degrees of Importance %	Arithmetic Means	Standard Deviations	Degree of Approval
1	Use the regular periodic reports to monitor the performance of health workers	28	33	2.7	1.3	Average
2	Use the temporary reports of special performance problems of health workers when they arise to monitor their performance	23	27.3	2.7	1.1	Average
3	Back to the special work's records to monitor the performance of health workers	28	33	2.6	1.2	Average
4	Administration's follow-up for continuous detection of workflow according to setting plans	24	28.6	2.6	1.2	Average
5	Examine and follow up the complaints related to the performance of employees	36	42.9	2.8	1.1	Average
6	Attention of managers, heads of departments and units in a personal observation manner to monitor the performance of health workers	40	47.6	3	1.3	Average
7	Use the statistical data and graphs to monitor and follow up the overall performance of the health workers	27	32.1	2.7	1.2	Average
8	Adoption of the use of sudden inspection method to verify the proper performance of health workers	40	47.6	3	1.3	Average
9	Use the regular periodic inspections to monitor and follow up the performance of health workers	40	47.6	3	1.2	Average
10	Discuss and debate the problems of working with health workers when they occur	40	47.6	2.7	1.4	Average
11	Use of modern technical tools and monitor the performance of health workers	28	33	2.7	1.3	Average
Total Mean & Standard Deviation				2.8	1.2	Average

Table (5): Relationship of Management Controls with the Job Performance Efficiency.

Paragraph	Total Frequency	Average Frequency	%	Total %
Strong Agree	228	13.4	16	44
Agree	400	23.5	28	
Neutral	28	1.6	1.9	1.9
Disagree	431	25.4	30.2	54.1
Strong Disagree	341	20.1	23.9	
Total				100

Table (6): Relationship of methods and tools of management control with the job performance efficiency:

Number	Paragraph	Arithmetic Means	Standard Deviations	Degree of Approval
1	Encourage health workers to express their views and suggestions about the working methods and their problems	2.7	1.4	Average
2	Attention to proper preparation to hold periodic meetings to create a positive interaction between managers and health workers	2.8	1.4	Average
3	Setting rates to measure the performance objectively according to the nature of performance	2.6	1.3	Average
4	Development self-controlling for employees through seminars and lectures aimed at highlighting the importance of their performance and their role in maintaining the community health	2.7	1.4	Average
5	Stimulate the health workers morally through their sense of high performance efficiency as a success for them	2.8	1.7	Average
6	Simplification of work procedures and clarify the regulations and explaining them for health workers to providing a clear understanding of management controls and objectives	2.8	1.5	Average
7	Support control units with necessary capabilities to build a modern information bases for performance and its problems especially to activate the control on performance	2.8	1.4	Average
8	Development of the awareness of managers and employees to the objectives and	2.8	1.5	Average

	methods of management control and its importance			
9	Ask directions and instructions to workers in ways that are good disposition and respect for everyone to raise the degree of thier acceptance	2.7	1.4	Average
10	Work on control methods to be characterized by its ability to distinguish between large and small errors according to the degree of risk and the dimensions of the problem	2.6	1.4	Average
11	The contribution of management control to achieve performance efficiency provided to the public with the health facility	2.9	1.4	Average
12	Support the work environment with human and material capabilities that suit the nature of the health performance	3.0	1.5	Average
13	Development of control methods and tools in line with the changes in the field of control to achieve the quality of performance and reduce distractions	3.0	1.5	Average
14	Conduct research and scientific studies to address performance issues to support the administrative control efforts	3.0	1.4	Average
15	Put material incentives for health workers who have outstanding performance	3.1	1.6	Average
16	Encourage positive competition among health workers	3.0	1.5	Average
17	Use of the latest equipment and techniques to support the activity of management control	3.0	1.4	Average
Average Mean & Standard Deviation		2.8	1.5	Average

Resource: By Researcher Depending on SPSS Results.

Table (7): Correlation between the Elements of Management Control and Job Performance Efficiency.

No.	Requirements of Job Performance Efficiency	MC*** (R)	Calculated Value of (t)	Tabulated Value of (t)	Statistical Significant of (t)
1	Encourage health workers to express their views and suggestions about the working methods and their problems	0.65**	17.3	2.36	Average Significant
2	Attention to proper preparation to hold periodic meetings to create a positive interaction between managers and health workers	0.64**	18.1	2.36	Average Significant
3	Setting rates to measure the performance objectively according to the nature of performance	0.71**	18.3	2.36	Strong Significant
4	Development of self-control for employees through seminars and lectures aimed at highlighting the importance of their performance and their role in maintaining the community health	0.59**	17.2	2.36	Average Significant
5	Stimulate the health workers morally through their sense of high performance efficiency as a success for them	0.64**	15.7	2.36	Average Significant
6	Simplification of work procedures and clarification of the regulations and explaining them for health workers to provide a clear understanding of management controls and objectives	0.70**	17.2	2.36	Strong Significant
7	Support control units with necessary capabilities to build modern information bases for performance and its problems especially to activate the control on performance	0.73**	18.1	2.36	Strong Significant
8	Development of the awareness of managers and employees to the objectives of management control and its importance and methods	0.70**	17.2	2.36	Strong Significant
9	Ask directions and instructions to workers in ways that are good disposition and respect for everyone to raise the degree of their acceptance	0.69**	17.2	2.36	Average Significant
10	Work on control methods to be characterized by their ability to distinguish between large and small errors according to the degree of risk and the dimensions of the problem	0.66**	17.0	2.36	Average Significant
11	The contribution of management control to achieve performance efficiency provided to the public with the health facility	0.68**	19.0	2.36	Average Significant
12	Support the work environment with human and material capabilities that suit the nature of the health performance	0.64**	17.8	2.36	Average Significant
13	Development of control methods and tools in line with the changes in the field of control to achieve the quality of performance and reduce distractions	0.67**	17.9	2.36	Average Significant
14	Conduct research and scientific studies to address performance issues to	0.56*	19.1	2.358	Average

No.		*			Significant
	support the administrative control efforts				
15	Set material incentives for health workers who have outstanding performance	0.65**	17.4	2.358	Average Significant
16	Encourage positive competition among health workers	0.63**	17.9	2.358	Average Significant
17	Use of the latest equipment and techniques to support the activity of management control	0.66**	18.5	2.358	Average Significant
	Model	0.66**	17.7	2.36	Average Significant

(*Correlation is significant at α≤0.05, **Correlation is significant at α≤ 0.01,*** MC: Management Control, DF = 10, 83).

Table (8): Impact of Management Control on the Job Performance Efficiency in Health Organizations.

No.	Requirements of Job Performance Efficiency	(R²)	Calculated Value of (F)	Tabulated Value of (t)	Statistical Significant of (t)
1	Encourage health workers to express their views and suggestions about the working methods and their problems	0.43	44.1	2.358	Average Significant
2	Attention to proper preparation to hold periodic meetings to create a positive interaction between managers and health workers	0.41	45.5	2.358	Average Significant
3	Setting rates to measure the performance objectively according to the nature of performance	0.50	42.9	2.358	Strong Significant
4	Development of self-control for employees through seminars and lectures aimed at highlighting the importance of their performance and their role in maintaining the community health	0.30	19.8	2.358	Average Significant
5	Stimulate the health workers morally through their sense of high performance efficiency as a success for them	0.41	29.0	2.358	Average Significant
6	Simplification of work procedures and clarification of the regulations and explaining them for health workers to provide a clear understanding of management controls and objectives	0.49	41.6	2.358	Strong Significant
7	Support control units with necessary capabilities to build modern information bases for performance and its problems especially to activate the control on performance	0.53	42.7	2.358	Strong Significant
8	Development of the awareness of managers and employees to the objectives of management control and its importance and methods	0.49	36.5	2.358	Strong Significant
9	Ask directions and instructions to workers in ways that are good disposition and respect for everyone to raise the degree of their acceptance	0.47	38.1	2.358	Average Significant
10	Work on control methods to be characterized by their ability to distinguish between large and small errors according to the degree of risk and the	0.43	38.1	2.358	Average Significant

	dimensions of the problem				
11	The contribution of management control to achieve performance efficiency provided to the public with the health facility	0.48	37.7	2.358	Average Significant
12	Support the work environment with human and material capabilities that suit the nature of the health performance	0.41	39.1	2.358	Average Significant
13	Development of control methods and tools in line with the changes in the field of control to achieve the quality of performance and reduce distractions	0.45	44.1	2.358	Average Significant
14	Conduct research and scientific studies to address performance issues to support the administrative control efforts	0.30	21.3	2.358	Average Significant
15	Set material incentives for health workers who have outstanding performance	0.43	40.6	2.358	Average Significant
16	Encourage positive competition among health workers	0.40	39.2	2.358	Average Significant
17	Use of the latest equipment and techniques to support the activity of management control	0.43	33.3	2.358	Average Significant
	Model	0.43	37.3	2.358	Average Significant

(*Correlation is significant at $\alpha \leq 0.05$, **Correlation is significant at $\alpha \leq 0.01$, DF = 10, 83).