



مدى إمكانية تطبيق الموازنة الصفرية في بلديات قطاع غزة

(دراسة تطبيقية على بلدية غزة)

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الدكتور/ حمدي شحدة زعرب

قدمت هذه الرسالة استكمالاً لمتطلبات الحصول على درجة الماجستير في المحاسبة
والتمويل

المحاسبة والتمويل – الجامعة الإسلامية – بغزة

1430 - 2009

قبل البدء..

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Abstract

This study aims at identifying the fundamental requirements considered necessary for the Implementation of the zero – Base Budget (ZBB) at municipalities of "Gaza Strip, in an attempt to contribute to Its development through the apply of Zero – Base Budgeted of municipalities of Gaza Strip

Implementation study of municipalities of Gaza,

That the municipalities of Gaza giving vital role in the Gaza strip, and ZBB has been successfully Implemented in many advanced Countries with numerous Proven Benefits and advantages, it was necessary to attempt to apply it at municipalities of Gaza .

In an effort to achieve the main objectives of this study and to find answers to the question raised, questionnaire was designed to conduct a field study collect the Required data , test the hypothesizes and Provide practical Implementation of ZBB at the municipalities .

The main findings of the study were that the municipalities in Gaza strip have Basic requirements which can lead to the successful implementation of the ZBB and that the accurate and precise Implementation of ZBB as planed , would lead to reduction in expenditure of the municipalities in Gaza strip.

As result of the continued deficit in the municipal fund. Because of the inability of citizen to pay the dues required of them , because the bad economic situation Prevailing in Gaza strip .

Therefore, the Researcher Recommends the Implementation of ZBB of municipalities in Gaza strip since this study Leads to a large reduction of the expenditure However , It is recommended to Pursue the Implantation of ZBB gradually and not at all municipalities in Gaza strip.

	ABSTRACT

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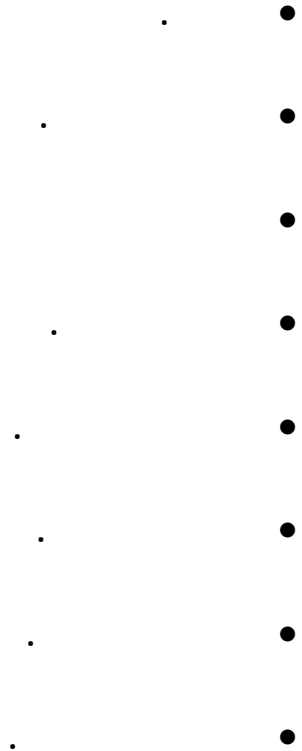
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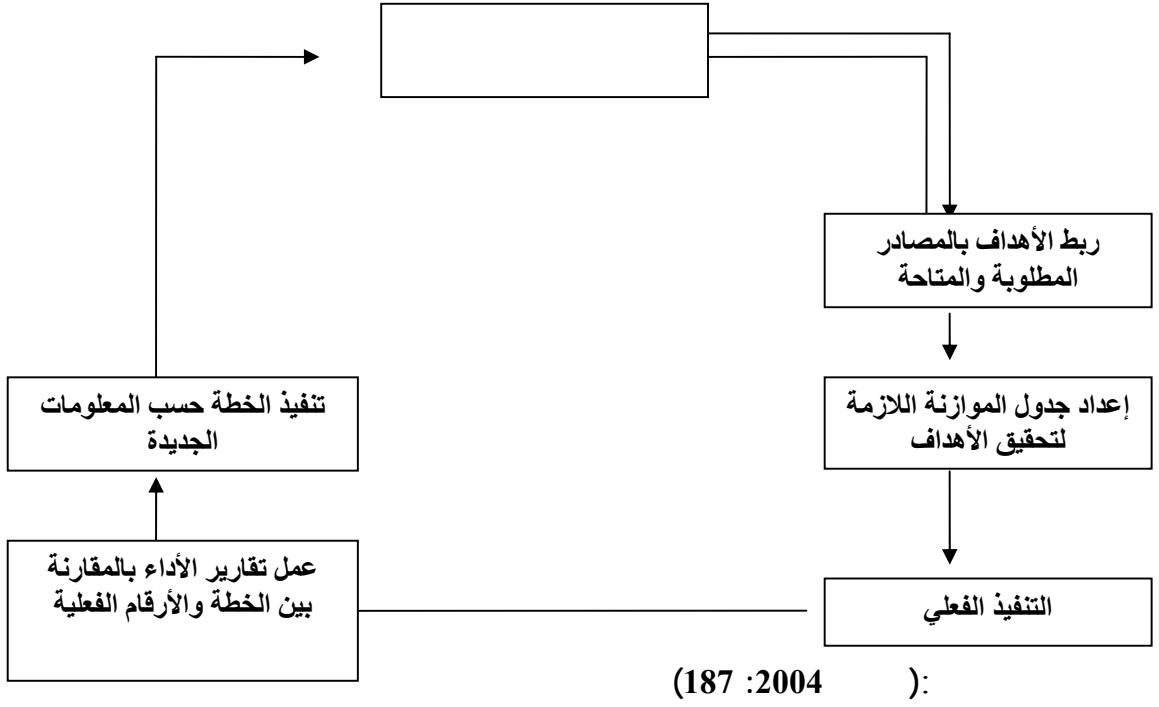
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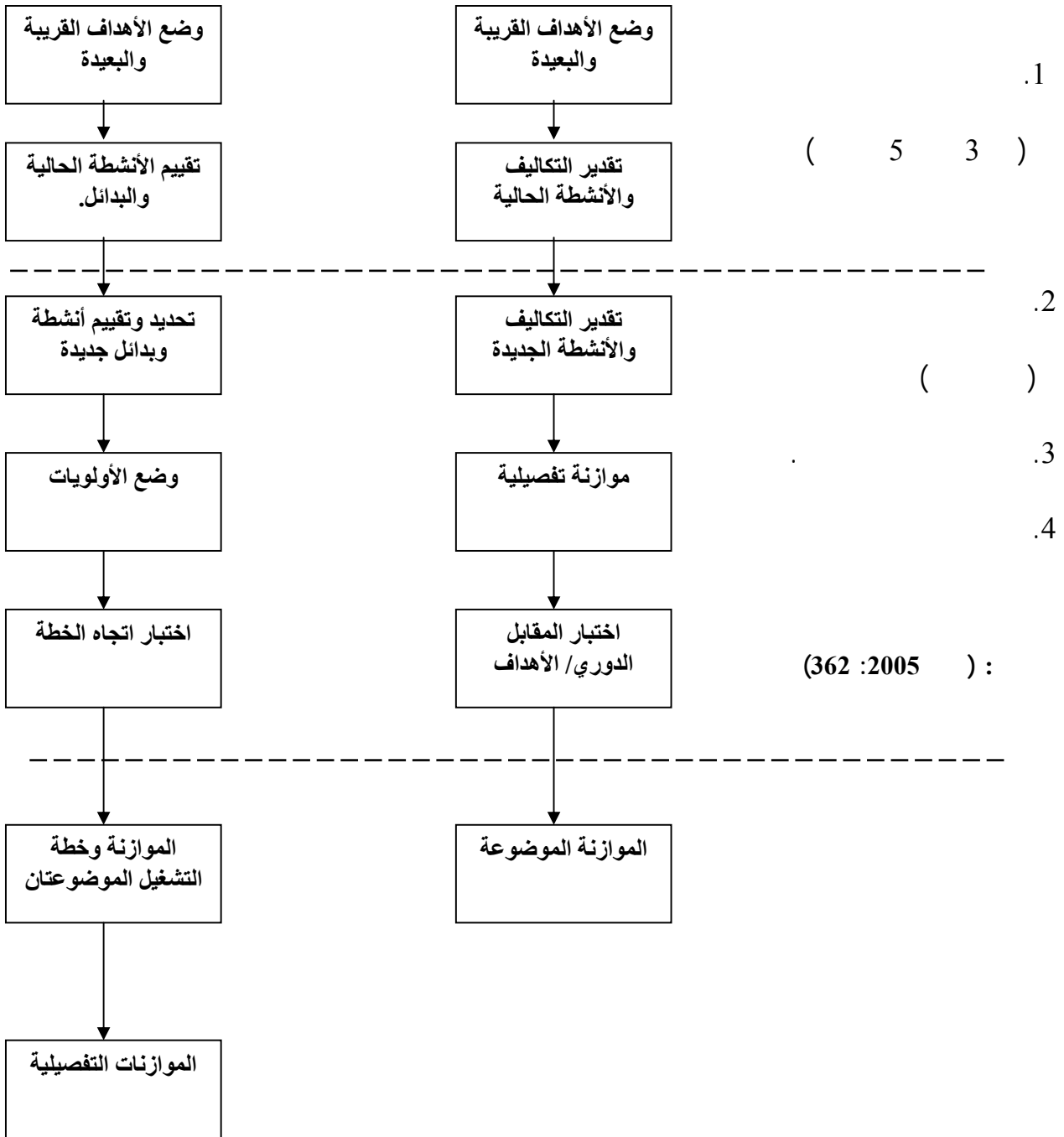
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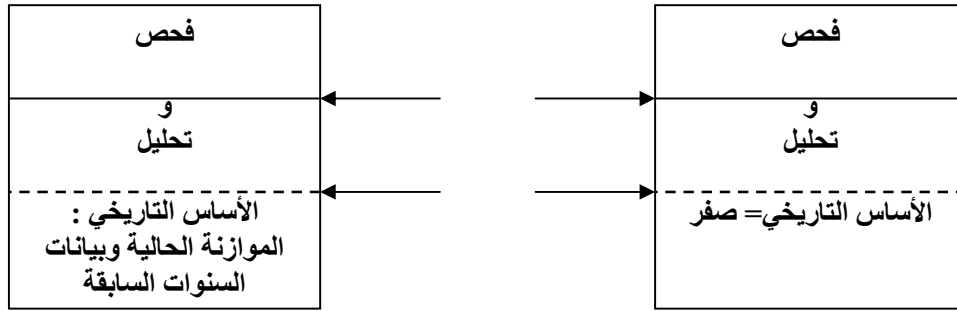


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المبحث الأول
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المبحث الثاني

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	%34.0	"	"			%31.0	(4)			
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0.001	0.585		1
0.000	0.670		2
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0.000	0.887		7
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0.002	0.547		9
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0.000	0.950	"	

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:Split-Half Coefficient

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(Spearman-Brown Coefficient)

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$$\frac{r^2}{r+1} =$$

" 0.8908 "

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0.000	0.8620	0.7574	11	"	
0.000	0.9111	0.8367	6		
0.000	0.9274	0.8646	6		
0.000	0.8006	0.6675	4	"	
0.000	0.8908	0.8031	27	"	

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SPSS

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(Sample K-S

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((1- Sample K-S)

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(sig. > 0.05) 0.05

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(1-Sample Kolmogorov-Smirnov)

	Z			
0.554	0.794	11	"	
0.614	0.758	6		
0.771	0.664	6	.	
0.240	1.029	4	"	
0.958	0.508	27		

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	" 0.000 "	"%68.00 "	" 1"	.4
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	"0.002 "	"%67.20 "	" 4"	.5
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"0.001 "	"%67.20 "	"9 "	.6
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0.000	7.342	74.20	0.967	3.71		3
0.002	3.203	67.20	1.124	3.36		4
0.035	2.135	64.40	1.031	3.22		5
0.000	4.774	70.20	1.068	3.51		6
0.100	1.658	64.00	1.206	3.20		7
0.000	6.110	74.80	1.211	3.74		8
0.001	3.311	67.20	1.087	3.36		9
0.006	2.823	66.20	1.098	3.31		10
0.874	0.159	59.60	1.255	2.98		11
0.000	5.337	66.96	0.652	3.35		

1.98

"99 "

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t

2- تحليل فقرات المحور الثاني :

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"		"	0.05
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	t					
0.000	5.704	71.60	1.017	3.58		1
0.000	4.291	67.80	0.909	3.39		2
0.356	0.928	62.00	1.078	3.10		3
0.391	0.861	61.80	1.045	3.09		4
0.015	2.488	66.40	1.286	3.32		5
0.051	1.979	64.60	1.162	3.23		6
0.001	3.405	65.70	0.837	3.29		

1.98

"99 "

"0.05 "

t

3- تحليل فقرات المحور الثالث:

	(16)	t	
)	
:	(
" 0.000 "	"%74.80 "	"1 "	.1
		" 0.05	
		."	
" 0.000 "	"%73.40 "	"6 "	.2
		" 0.05	
		."	
" 0.000 "	"%69.40 "	"5 "	.3
		" 0.05	
		."	
" 0.000 "	"%68.20 "	"2 "	.4
		" 0.05	
		."	

" 0.012 " "%66.00 " "3 " .5

" " 0.05

."

"0.652 " "%61.00 " "4 " .6

" " 0.05

."

:

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الثالث)

(

% 68.80

3.44 (16)

1.98

t

5.564

t

" %60 "

0.05

0.000

(16)

)

(

	t					
0.000	7.625	74.80	0.970	3.74		1
0.000	3.818	68.20	1.074	3.41		2
0.012	2.550	66.00	1.176	3.30		3
0.652	0.453	61.00	1.104	3.05		4
0.000	4.481	69.40	1.049	3.47		5
0.000	5.890	73.40	1.138	3.67		6
0.000	5.564	68.80	0.791	3.44		

1.98

"99 "

"0.05 "

t

4- تحليل فقرات المحور الرابع :

	(17)	t	
0.05	" 0.000 "	"%78.99 "	" 4" .1
	.		"
	" 0.000 "	"%74.14 "	" 3" .2
	.		" 0.05
	" 0.001 "	"%67.00 "	" 1" .3
			" 0.05
			.
	" 0.001 "	"%66.46 "	" 2" .4
			" 0.05
			.

:



الرابع")

("

% 71.55

3.58

(17)

t 7.681 t " %60 "

0.05 0.000 1.98

()

(17)

" الرابع :

"

	t					
0.001	3.403	67.00	1.029	3.35		1
0.001	3.401	66.46	0.946	3.32		2
0.000	7.090	74.14	0.992	3.71		3
0.000	8.731	78.99	1.082	3.95		4
0.000	7.681	71.55	0.752	3.58		

1.98 "99 " "0.05 " t

(18) t

"

:

" -1

" " " %71.55 " ""

" -2

" " " %68.80 " "

-3

" " "66.96% " "

" " " -4

" " " %65.70

3.39

6.222 t " %60 " % 67.78

0.000 1.98 t

. 0.05

(18)

		t					
3	0.000	5.337	66.96	0.652	3.35	"	1
4	0.001	3.405	65.70	0.837	3.29		2
2	0.000	5.564	68.80	0.791	3.44		3
1	0.000	7.681	71.55	0.752	3.58	"	4
	0.000	6.222	67.78	0.625	3.39		

1.98

"99 "

"0.05 "

t

: ❖

$\alpha = 0.05$

)

(

:

$\alpha = 0.05$

-

0.05

(19)

F

F

2.47

F

1.586

F

0.184

2.47

0.05

جدول رقم (19)
نتائج تحليل التباين الأحادي (One Way ANOVA) بين إجابات المبحوثين حول

المحور	عنوان المحور	مصدر التباين	مجموع المربعات	درجة الحرية	متوسط المربعات	قيمة " F "	مستوى الدلالة
			2.229	4	0.557	1.327	0.266
			39.904	95	0.420		
			42.133	99			
			1.823	4	0.456	0.641	0.634
			67.526	95	0.711		
			69.350	99			
			3.827	4	0.957	1.565	0.190
			58.091	95	0.611		
			61.918	99			
			4.390	4	1.098	2.022	0.098
			51.572	95	0.543		
			55.962	99			
جميع المحاور			2.421	4	0.605	1.586	0.184
			36.258	95	0.382		
			38.679	99			

2.47 0.05 "95 4" F
 $\alpha = 0.05$ -

(20)

F

F

0.05

2.71

F

1.492

F

0.222

2.71

0.05

(20)
(One Way ANOVA)

مستوى الدلالة	قيمة " F"	متوسط المربعات	درجة الحرية	مجموع المربعات	مصدر التباين	عنوان المحور	المحور
0.743	0.415	0.173	3	0.519			
		0.417	87	36.287			
			90	36.806			
0.146	1.839	1.217	3	3.650			
		0.662	87	57.552			
			90	61.203			
0.056	2.614	1.510	3	4.529			
		0.577	87	50.242			
			90	54.771			
0.290	1.268	0.719	3	2.158			
		0.567	87	49.333			
			90	51.490			
0.222	1.492	0.540	3	1.621		جميع المحاور	
		0.362	87	31.513			
			90	33.134			

2.71

0.05

"87 3"

F

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()

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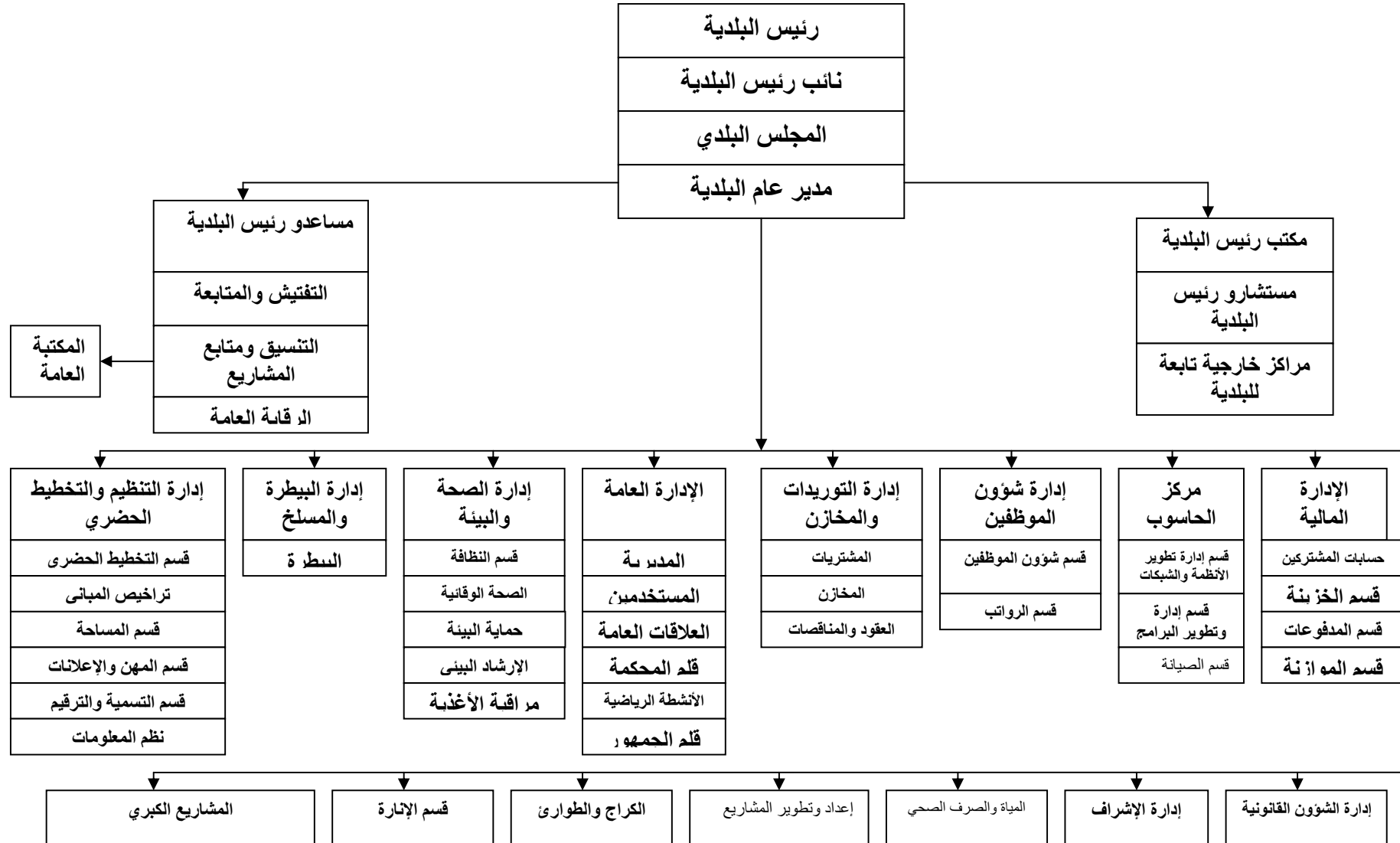
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2000

المصدر:)

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(2009) :

30

60

300

(2009) : _____

-1

1800

$$60000 = \frac{540.000}{1800 \times 300} \cdot 200 \times 300 = \bullet$$

$$\bullet \quad \mathbf{7.200.000} = 12 \times 60000 + 12 \times 540.000 = \bullet$$

$$: \quad \mathbf{-1}$$

$$: \quad (\quad 30 \quad)$$

$$\bullet \quad + \quad + \quad +$$

$$\bullet \quad 21692 = \bullet$$

$$\bullet \quad 111366 = \bullet$$

$$15931 = \bullet$$

$$\bullet \quad 63000 = \bullet$$

$$200 = \bullet$$

$$: \quad (\quad \mathbf{30} \quad) \quad -$$

$$30 \times \quad 200 + \quad 63000 + \quad 15931 + \quad 111366 + \quad 21692$$

$$\bullet \quad \mathbf{217989} =$$

$$\bullet \quad \mathbf{2.615.868} = 12 \times 217989 = -$$

$$\bullet \quad \mathbf{7266} = 30 / 217989 = -$$

$$\bullet \quad \mathbf{242} = -$$

$$\mathbf{14400} = \mathbf{-3}$$

•

+

+

$$9.830.268 = 14400 + 2.615.868 + 7.200.000$$

❖

البديل الأول: زيادة عدد العمال اليوميين وتقليص عدد المثبتين: (2009)

الوصف:

التكلفة: 200

:

-1

$$3.000.000 = 12 \times 1250 \times 200 \quad \bullet$$

$$2.160.000 = 12 \times 1800 \times 100 \quad \bullet$$

$$2.615.868 = -2$$

$$) \quad 200 \times 100 = -3$$

$$240000 = 12 \times ($$

$$14400 = -4$$

$$240000 + 2.615.868 + 2.160.000 + 3.000.000 = \quad \bullet$$

$$8.030.268 = 14400 +$$

الفائدة:

1.800.000

-1

-2

-3

(21)

(21)

2.160.000	100	
3.000.000	200	
2.615.868	-	
240000	-	
14400	-	
8.030.268		

2-البديل الثاني: زيادة عدد الآليات وتخفيض عدد العمال:

الوصف:-

(2009) :

التكلفة:

• $4.968.000 = 12 \times 1800 \times 230 =$

• $3.484.800 = 12 \times 30 \times () \times 242 \times 40 =$

• :

• $252000 = 12 \times (2100) \times 10 =$

$24000 = 12 \times (200) \times 10 =$

$432000 = 12 \times 1800 \times () \times 20 =$

4.192.800 =

• $552000 = 12 \times 200 \times 230 =$

• **14400 =**

• :

9.727.200 = 14400 + 552000 + 4.192.800 + 4.968.000 = ❖

الفائدة:

• **103.068** -1

-2

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(22)

(22)

4.968.000	
4.092.000	
552000	
14400	
9.727.200	

3- البديل الثالث: استخدام بديل الخصمة : (2009

"

الوصف:

: 2008

9.830.268= :

•

. 5.207.913 =

•

4.622.355

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2008

2009

2008

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(23)

	2008	2008	
(10.973.130)	58.586.960	47.613.830	
4.622.355	9.830.268	(5.207.913)	
6.350.775	48.756.692	42.405.917	

الفائدة:

4.622.355

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400

• $3.120.000 = 12 \times 26 \times 25 \times 400 =$

• $1.466.400 = 12 \times 26 \times 235 \times 20 =$

• $=$

• $14400 =$

❖ $4.600.800 = 14400 + 1.466.400 + 3.120.000 =$

• $607113 = (\quad) 4.600.800 - (\quad) . 5.207.913$

4- البديل الرابع: زيادة عدد عربات الكارو وتخفيض عدد الآليات: (2009)

الوصف:

40

7

التكلفة:

• $1000 =$ -1

• $480000 = 12 \times 1000 \times 40 =$

$$6.480.000 = 12 \times 1800 \times 300 = -2$$

$$1.945.800 = 12 \times 30 \times 235 \times 23 = -3$$

$$549600 = 12 \times () \times 2100 \times 23 =$$

$$55200 = 12 \times () \times 200 \times 23 =$$

$$2.550.600 = 55200 + 549600 + 1.945.800 = \bullet$$

$$720000 = 12 \times 200 \times 300 = -4$$

$$14400 = -5$$

$$720000 + 2.550.600 + 6.480.000 + 480000 = \blacklozenge$$

$$10.245.000 = 14400 +$$

(24)

(24)

480.000	
6.480.000	
2.550.600	
720.000	
14400	
10.245.000	

الفائدة:

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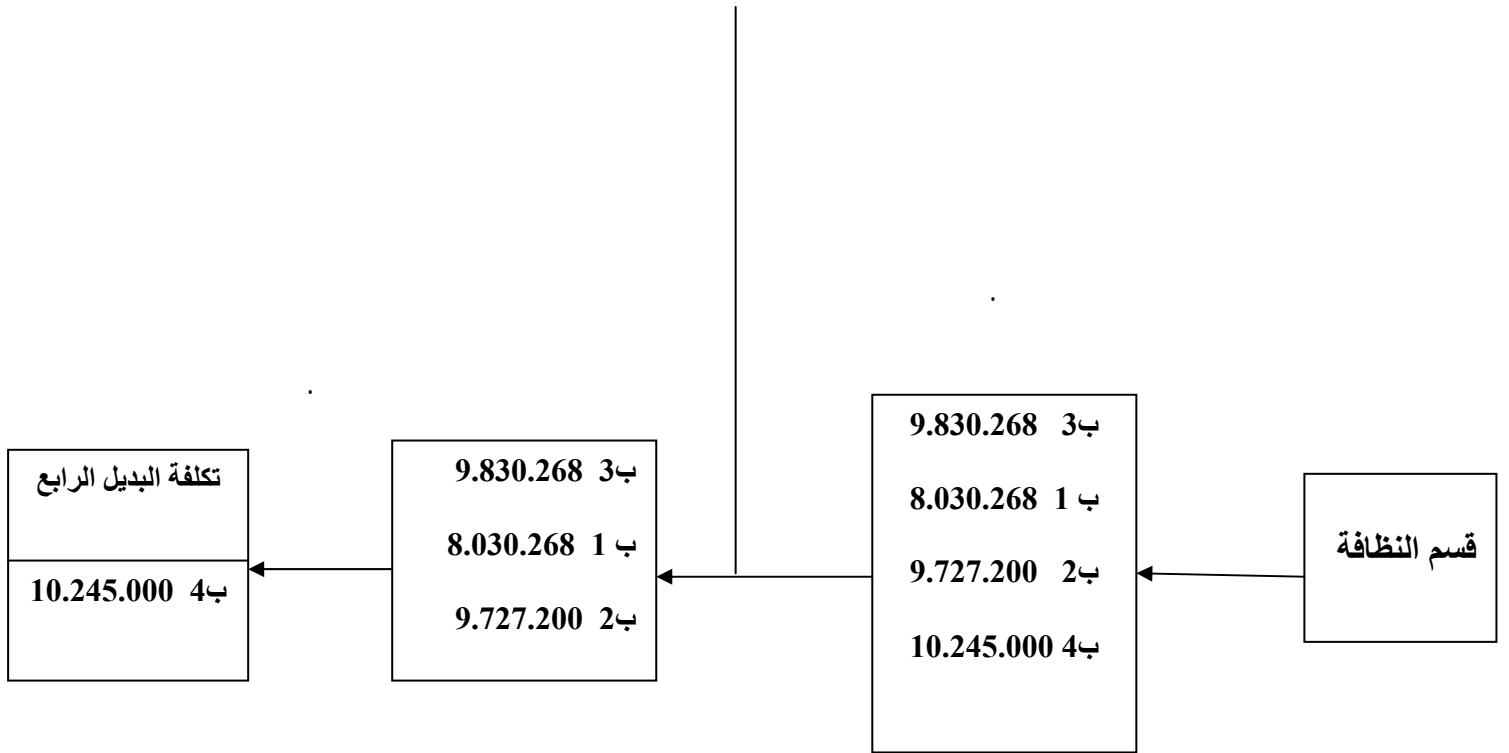
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النتائج والتوصيات

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التوصيات:

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المراجع

أولاً: القرآن الكريم

ثانياً: المراجع العربية

1	(2006) . _____ :
2	(2000) . _____ .31
3	(1998) . _____ .
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جدول رقم (25)

2009/6/25		.	-1
2009/8/2		.	-2
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الملاحق



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نماذج المقابلات الشخصية

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2007		2006	31.881.476
	10.973.130	2008	6.054.344
			48.908.905

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4.622.355 :3

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200 : 4

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2009/8/2 / (3)

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300

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1800

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2009/8/2

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60

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24