

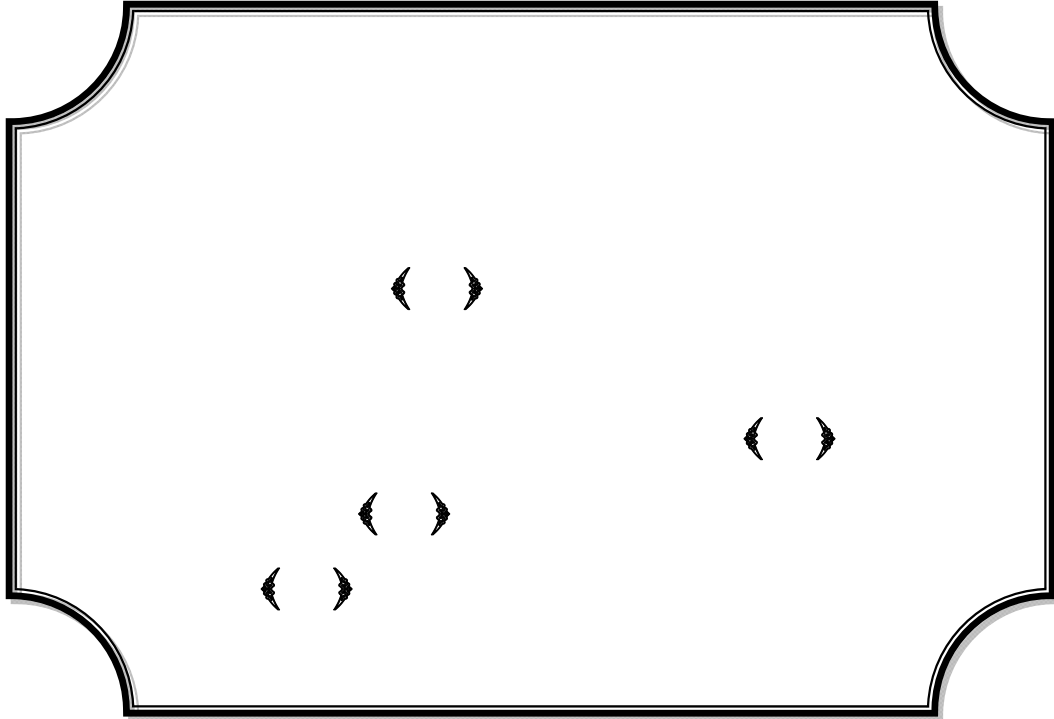


تطوير موازنة الوحدات الحكومية الفلسطينية بأسلوب موازنة البرامج والأداء "دراسة ميدانية"

حسن زكي أحمد عثمان

آمال محمد كمال إبراهيم

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



[

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إهداء

إلى وطني فلسطين
إلى والدي الأعزاء
إلى زوجتي وأولادي
إلى إخوتي وأخواتي
إلى كل الأصدقاء

لجنة الحكم والمناقشة

عضواً ورئيساً	الأستاذ الدكتور/ محمد سامي راضي -
عضواً	الأستاذ الدكتور/ عبد الله عبد السلام أحمد -
مشرفاً وعضواً	السيدة الدكتورة/ أمال محمد كمال -

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الشكر والتقدير

/ أمال محمد كمال

/ محمد سامي

راضي

/ عبدالله

عبدالسلام أحمد

/ أحمد محمود

مصطفى أبو العنين

- / عادل محمد مبروك

/ أحمد الصباغ

- / وائل قرطام

/ نادية لطفي

/ رضا صالحات

وأخر دعوانا أن الحمد لله رب العالمين ،،

ملخص الرسالة

Abstract

The Palestinian governmental units are facing many internal and external challenges at the present time, such as the rapid changes in the internal and external environment in which these units operate including the various methods of decision- making. They also became involved in more sophisticated governmental agencies and more conservative legislative powers, especially, in approving the funds required by such governmental units.

In the light of such challenges, it has become necessary for the Palestinian governmental units to develop a clear and a comprehensive methodology in order to develop their performance in the various fields. One of the most important fields is developing the method of preparing the budget in order to steer the economy in a way to distribute the resources efficiently and to control the government spending.

Also, it helps the officials in these units to carry out their managerial responsibilities such as planning, organizing, directing, controlling and making sound decisions in a timely manner since they are in need to use some specific tools, method and procedures to help them perform their duties. Perhaps, one of the most important tools is the financial budgets. In fact, it is considered as a comprehensive tool that is used to help the officials to financially plan and coordinate all of the activities.

The budgets are considered a scientific method and a comprehensive system that is used to coordinate all of the activities covered by the administration in order to ensure the proper performance of any section in a way to achieve its objectives. Thus, the need to develop the Palestinian governmental accounting system has aroused by implementing a very advanced method for preparing the country's general budget.

Therefore, this study is investigating the Palestinian governmental accounting system and the possibility of making proposals to develop it and to ensure its capacity building and the development of the employees in these governmental units. It also studies the ways to measure the costs of the implemented governmental activities in order to know its output in the different fields. Moreover, it could benefit the governmental system by using the best tools for the distribution of resources and for the rationalization of government spending.

This study aims at showing the necessity of moving from using the traditional method to the programmed method of making the general budget for the Palestinian governmental units. It also tackles the shift from the cash basis in the accounting measure to the accrual basis in the Palestinian governmental units, in order to develop the Palestinian Accounting System and to improve the Palestinian governmental units' performance.

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مقدمة البحث



مقدمة البحث

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٧- خطة البحث:

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Scattered characters and symbols including dots, vertical ellipses, and dashes.

الفصل الأول

دراسة تحليلية لتطور أساليب إعداد الموازنة العامة

بالإشارة للموازنة العامة الفلسطينية



الفصل الأول

دراسة تحليلية لتطور أساليب إعداد الموازنة العامة بالإشارة للموازنة العامة الفلسطينية

مقدمة الفصل الأول:

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المبحث الأول

أساليب إعداد الموازنة العامة بالإشارة للموازنة العامة

في الوحدات الحكومية الفلسطينية.

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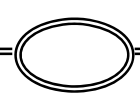
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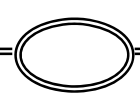
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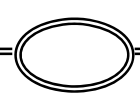
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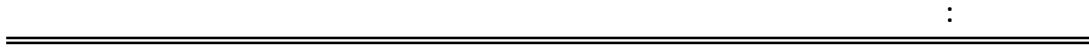
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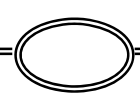
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٣- الدراسات السابقة الخاصة بتطوير النظام الحاسبي الحكومي:

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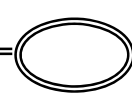
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" International Monetary Fund "

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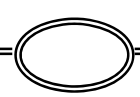
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:(M. Peter, 2005) -

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:(Gert paulsson , 2006) -

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المبحث الثاني
دراسة تحليلية لتجارب بعض الدول الخاصة
بتطوير أسلوب الموازنة العامة

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(H. R. Richardson, 1996, P.5)

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(I. Ball, 1994, PP 19 – 20)





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(J. Boston , et. al., 1996, PP 4 – 6)

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(Ibid. , PP 5 – 6)

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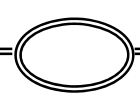
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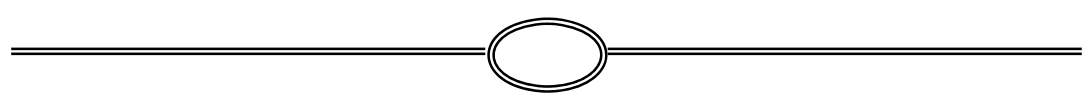
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(J. Pallot, 1994, P 291 – 299)

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The New Zealand Society of

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Accounting Standards Review Board

(J. Pallot, 1996, PP 327 – 328)



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(J. Pallot, 2002, P 170)

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(F. Goldman & E. Brashares, 1991, P 80)

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(I. Ball,1994, P 21)



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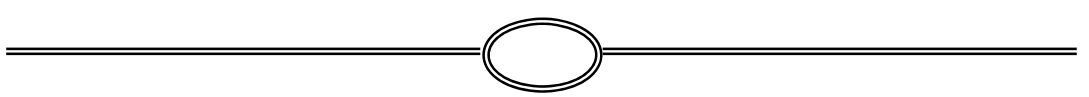
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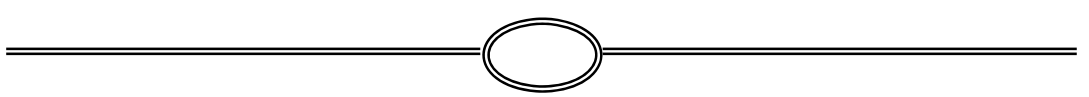
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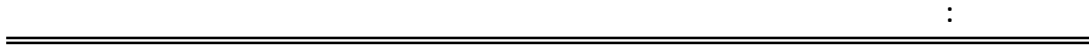
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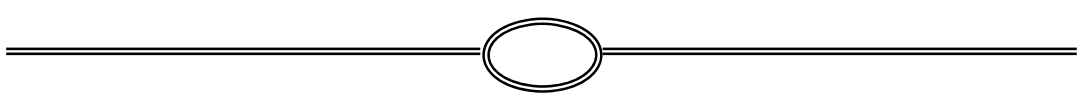
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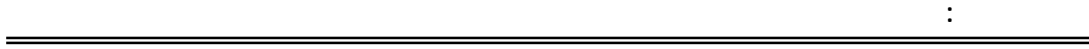
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(The World Bank, 2004, 253)



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(PPBS – Program Performance Budgeting

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(MBS – Modified Budgeting System)

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خلاصة الفصل الأول:



الفصل الثاني

تطوير النظام الحاسبي الفلسطيني بغرض تطبيق

أسلوب موازنة البرامج والأداء



الفصل الثاني

تطوير النظام الحاسبي الفلسطيني بغرض تطبيق أسلوب موازنة البرامج والأداء

مقدمة الفصل الثاني:

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المبحث الأول
تطوير النظام الحاسبي والقياس الحاسبي
في الوحدات الحكومية الفلسطينية
لخدمة تطبيق أسلوب موازنة البرامج والأداء
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(V. L. Carpenter, 1991, PP 105 - 111)

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(R. W. Ingram , 1984 , PP 128 – 129)

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(J. H. III Evans & J. M. Patton ,1987 , P 136)



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(V. L. Carpenter ,1991, P 116)

(K. G. Luder ,1992, P 104)

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(R. H. Cheng , 1992 , P 8)

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٢ - تطوير النظام الحاسبي الحكومي الفلسطيني:

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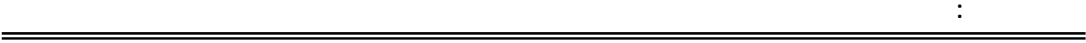
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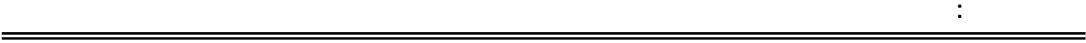
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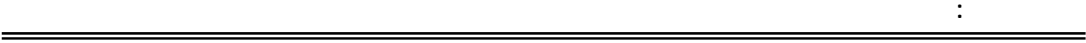
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٣- تطوير القياس الحاسبي لخدمة أسلوب موازنة البرامج والأداء:



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(International Federation of Accountants , 1991 , P2)

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:Cash Basis Accounting

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(N. Monsen & S. Nasi , 1999 , PP 7 – 8)

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(International Federation of Accountants , 1993 , P 4)



(R. Jones & M. Pendlebury, 1984, PP 161 – 162) .

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(International Federation of Accountants , 2000 , PP 23 – 24)

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(H. A. G. Ouda , 2003 , PP 6 – 7) .

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(R. Jones & M. Pendlebury , 1984, P 162) .

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(D. R. Hillier , 1996, PP 13 – 14)

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(H. A. G. Ouda , 2003, P 8)

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(E. Lembre & J. Christiaens , 1999 , P 2)

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(H. A. G. Ouda , 2003, P 9)

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(R. Jones & M. Pendlebury , 1984 , PP 164 – 165)

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(H. A. G. Ouda , 2003, PP 11 – 12)

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(V. Montesinos & M. V. BARGUES , 1996 , P 22)

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(R. Jones & M. Pendlebury , 1984 , P 167)

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(International Federation of Accountants ,2000 , P 5)

(Purchase Method)

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(Consumption Method)

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(W. Ruppel , 1998 , PP 54 – 55)

(International Federation of Accountants , 2000, P 5)



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:Accrual Basis Accounting

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(International Federation of Accountants, 2000 , PP 55 – 57)

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(S. L. Athukorala & B. Reid , 2003 , PP 24–26)

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(Inernational Federation of Accountants , 2002 , pp 7 – 9)

(N. D. Gupta & N. Gupta , 2002 , P 488)



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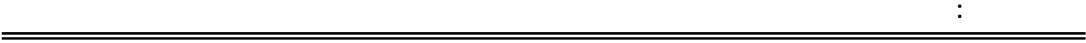
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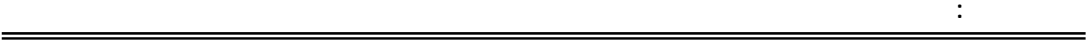
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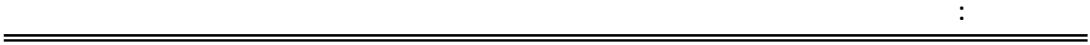
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المبحث الثاني

دراسة تحليلية لأسلوب موازنة البرامج والأداء.

١- أسلوب موازنة البرامج والأداء:

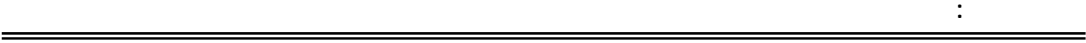
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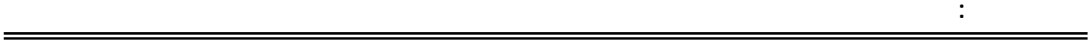
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(United States General Accounting Office 2002, p . p 1-6)

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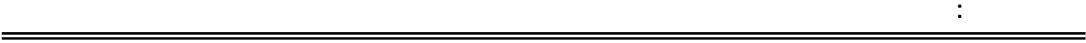
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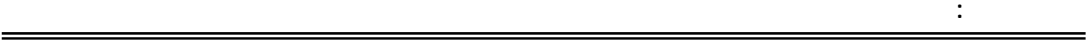
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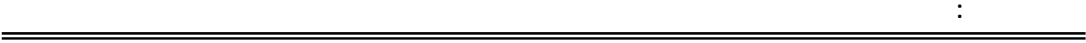
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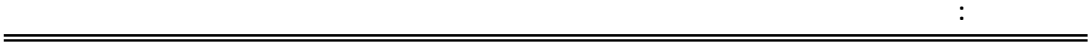
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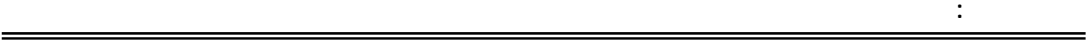
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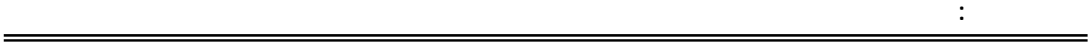
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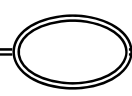
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٢- متطلبات التحول إلى أسلوب موازنة البرامج والأداء في الوحدات الحكومية الفلسطينية:

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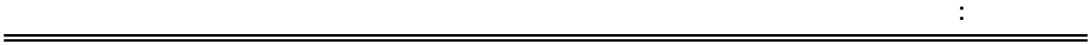
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خلاصة الفصل الثاني:





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الفصل الثالث الدراسة الميدانية

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المبحث الأول

تحليل الدراسة الميدانية

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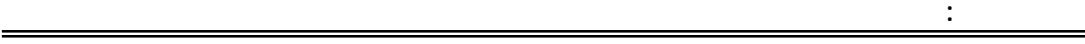
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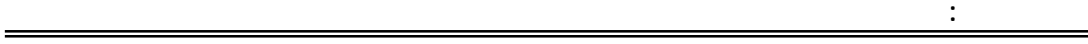
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المبحث الثاني

نتائج الدراسة الميدانية وتفسيرها

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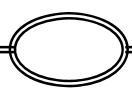
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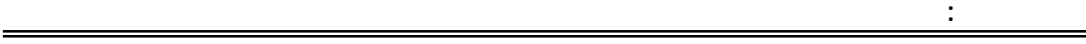
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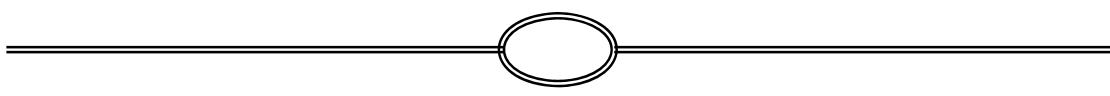
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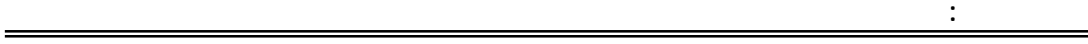
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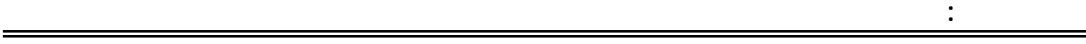
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**الخلاصة والنتائج
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الخلاصة والنتائج والتوصيات

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A - Books:

- Dean, Peter N. Government Budgeting in Developing Countries. London and New York: Routledg, (Particularly Chapter 2), 1989.
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ملاحق البحث



الملحق الأول



استمارة استقصاء في إطار بحث

عن

تطوير موازنة الوحدات الحكومية الفلسطينية

بأسلوب موازنة البرامج والأداء

”دراسة ميدانية“

حسن زكي أحمد عثمان

آمال محمد كمال إبراهيم

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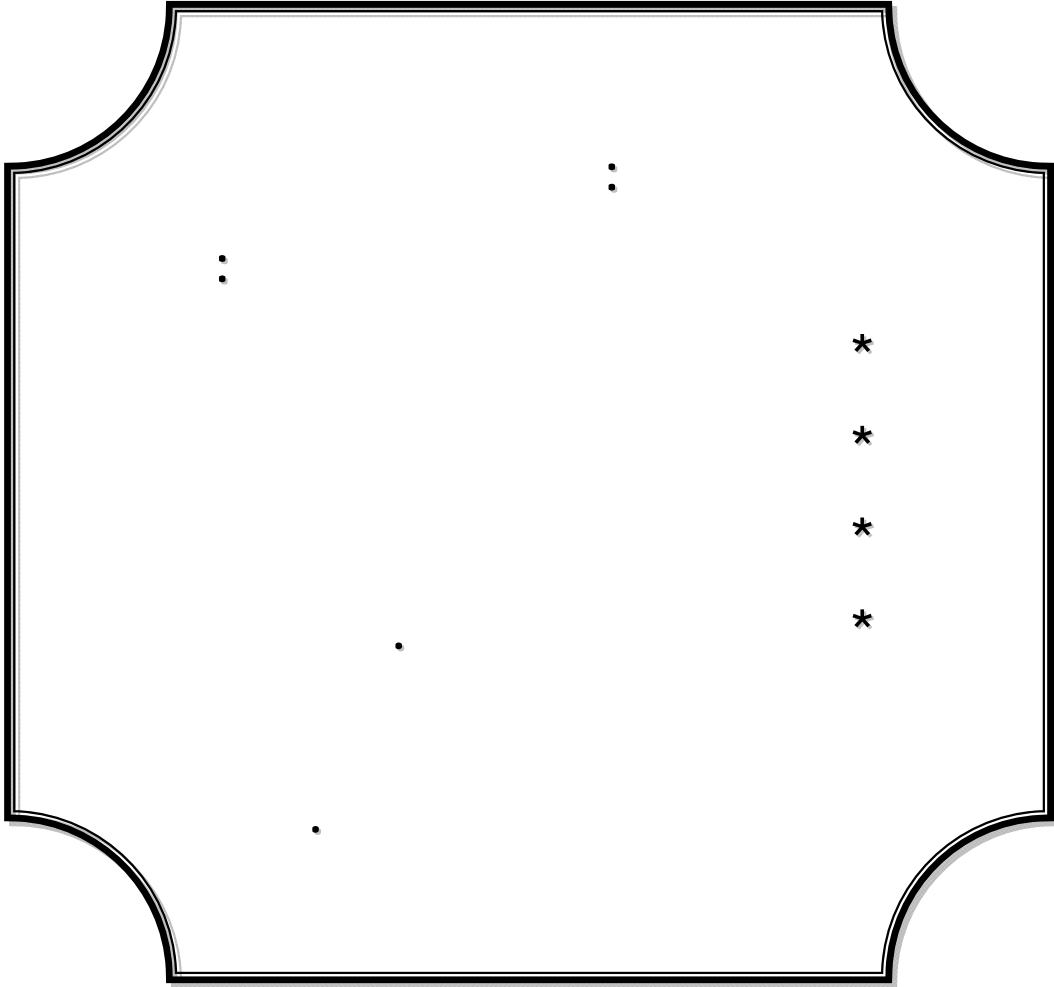
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