

2006 154-131: ()
ISSN 1726-6807, <http://www.iugzaza.edu.ps/ara/research/>

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The Role of Budget as a Planning and Control Tool in the Palestinian Civil Society Organizations

Abstract: Examines budget planning, implementation and performance evaluation practices by utilizing a questionnaire survey of 100 Civil Society Organizations CSOs located in Gaza Strip.

Most of the CSOs prepare long- range plans and operating budgets, and they follow a definite budget procedures and implementation methodology. Uses budget as a means of management communication, to judge performance, and control performance by investigating variances, and budget used to forecast the future.

The study Contributes toward filling a gap in the literature on the use of budgets as a planning and control tool in developing countries. Most prior studies were mainly confined to advanced countries.

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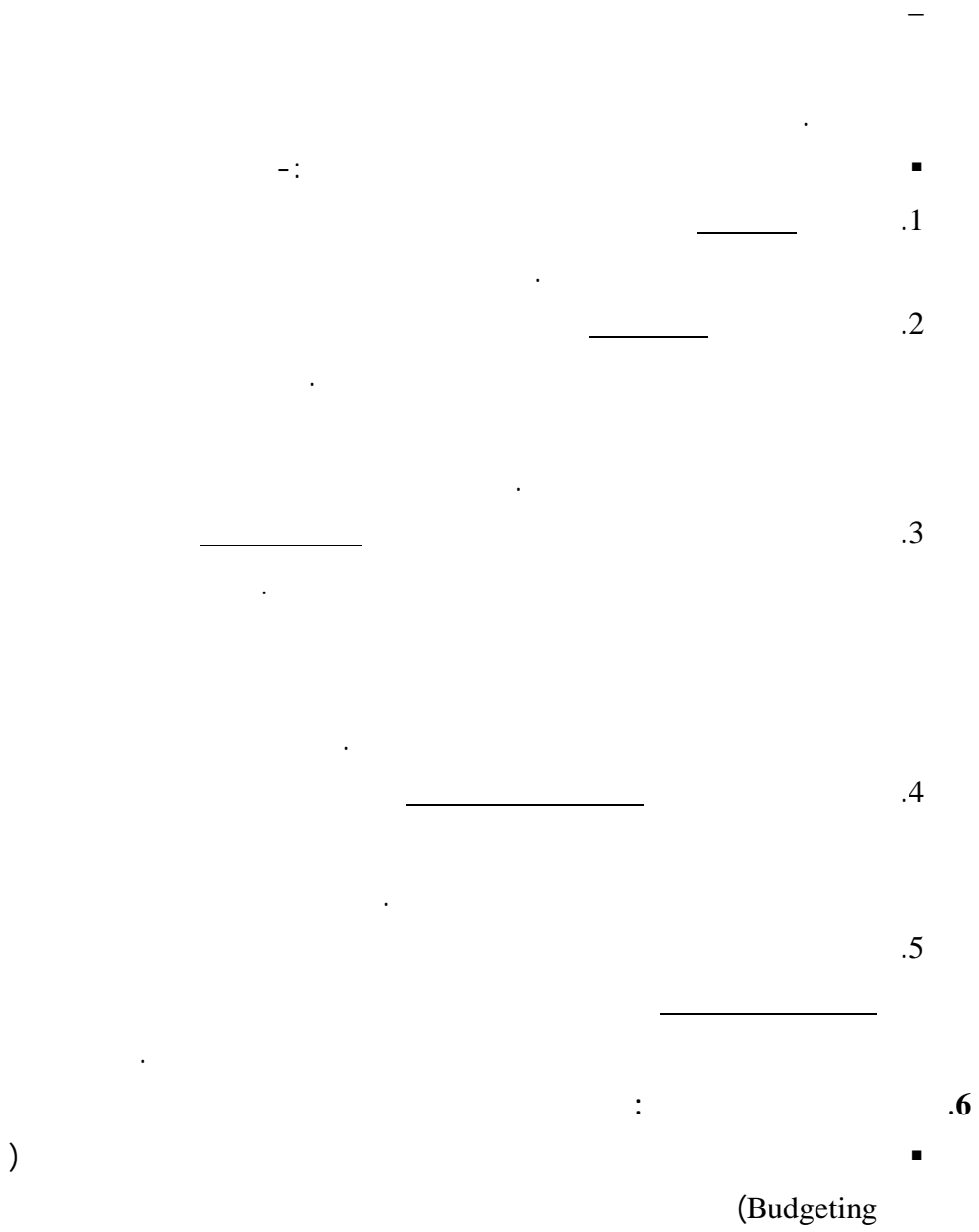
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(e.g. Joshi et. al, 2003, Joshi, 1999, Drury et.al, 1993)

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-	-	10.0	4	90.0	36	.5
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-	-	22.2	8	77.8	28	.7
-	-	11.1	4	88.9	32	.8
-	-	11.1	4	88.9	32	.9
-	-	-	-	100.0	40	.10
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20.0	8	10.0	4	70.0	28	-

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