

The impact of the effectiveness of the planning of the municipalities' budgets in Jordan on the preparation and implementation

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Abstract- This research aims to identify the effectiveness of the planning of municipalities' budgets in Jordan, in terms of comprehensiveness, flexibility, realism, continuity, coordination and the impact on the preparation and implementation of budgets (setup, validation, implementation, follow-up). This research is a theoretical analysis which rely on data derived from books, periodicals, previous research. The study found a range of results, highlighted by:

1. The effectiveness of planning features of the municipalities' budgets in Jordan, were not required class.
2. The lack of scientific and professional competencies in the municipalities, able to carry out proper planning methods.

In light of what has been reached from the results, the study recommends several recommendations was notably: use the best scientific methods in forecasting and assessment and planning in budget preparation and execution. Training of financial personnel working in the municipalities and the need to establish training courses for the authors of the budget to increase their efficiency and improve their financial abilities, and re-evaluate the effectiveness and efficiency of internal control in municipalities and in cooperation with the central administration, through the development of the budget preparation methods.

Index Terms- Planning, budget, preparation, implementation.

I. INTRODUCTION

Budget is one of the main tools used by any private or public institution in management to optimize the use of available resources, in terms of the budget is the most important financial planning methods used by the service, and profitability institutions, planning tool used by most governments in the world.

The budget is a practical translation of the objectives for any organization or company. This means that effective to achieve its goals. Therefore, put a preview of all the work that will be carried out by the institution leads to the achievement of the goals in an objective and an actor that has been committed in order to estimate; what was realistic and thoughtful. Therefore, The budget planning tool is also a regulatory tool to help achieve management control. Because it will determine the required implementation on the ground, and through it are controls, on what has been achieved through the plan, and control what has been implemented and what has been accessible than planned. That is to say; a tool for follow-up activities of the institution stands over the progress of work and the extent of compliance.

The good and logical appreciation to the need of the organization in each partial during the preparation of the budget, make it easier for senior management ,the process of implementation of projects. Even though, there is no need in many cases to transfer appropriations from item, to another in order to have exceeded what is monitored or to do business supplements the budget to cover some of the excesses in items. On the other hand, is the budget regulatory activity and a means sequential and continuous systematic organization which seeks to set goals and achieve them with the means and possibilities. It also includes the study of financial resources and distribute them to all aspects of the activity within the organization; in order to be an effective guide for action and control by comparing actual results with, what is scheme according to the budget. So that it can be corrected in the future to provide the best performance and achieve positive results.

At this point, the study suggests that it is essential to study the reality of the municipalities in Jordan; in light of preparation for the budgets of the estimated and the extent to which the preparation of these budgets with plans and programs. This has intended to embark on implementation and the extent to which these budgets, and the actual follow-up and not a sham. This sorts of extent of the participation of all departments; and sections in the municipalities in the preparation of the budget or project they are limited in the setting on the Department of Finance.

The importance of studying:

This study derives its importance from being a subject, that shed light on the impact of the effectiveness of planning for the budgets of municipalities in Jordan. This preparation and implementation, reflect in the end the individual and collective performance in the municipality in general. Surprisingly,, from this study to take advantage of its findings and recommendations, to increase the awareness of those in charge of the preparation and implementation of budgets in the municipalities in general, the concept of budgets as a planning tool.

It is also from being a deal with the budget as a tool to achieve, the planning function which is one of the most important management functions. And to shed light on the optimal use of the role assigned in the budget to be considered one of the most modern tools used, by the administration in drawing plans and set goals, and achieve them through the available resources most effectively and efficiently.

The problem of the study:

This research seeks to answer the following research questions:

1. What are the attributes of planning the budgets of municipalities in Jordan after all of its dimensions?
2. What are the scientific bases in the preparation and implementation of the budgets of municipalities in Jordan after all of its dimensions?

The purpose of the research:

1-To study the impact of the effectiveness of the budgets of municipalities planning to setup, and implementation in Jordan attributes are also expected to achieve the following objectives:

2 - To Identify the effectiveness of the budgets of municipalities dimensions layout attributes (inclusiveness, flexibility, realism, continuity, coordination).

3 - To identify the scientific bases in the preparation and implementation of budgets dimensions (preparation, implementation, validation, follow-up).

Hypotheses of the study:

1. You may through proper planning budgets to achieve the proper preparation, and implementation of the budgets of the requirements.

2. The use of scientific bases in the preparation and implementation of budgets, positive solution to the problems of preparation and implementation of the budgets of municipalities in Jordan.

Procedural definitions:

Planning is the process of determining future goals, that the organization seeks to achieve within a specific period of time.

This to identify ways to be followed in order to achieve those objectives within that period by the use of the most appropriate means, and highly quality to achieve the goals with the clarity of vision. However, what could happen during the work of the developments and modernity to develop appropriate ways that to deal with all emergency.

Preparation and implementation:

Setting: is the administrative process and financial technical begin to receive instructions of the ministry budgets. Then, set up the present instructions on the various sections to identify needs, and proceed to estimate revenue and various expenses as needed. This should be taking into account the dependence on the actual data, for previous years (two years) in appreciation and then be taken Resolution of the Council, for adoption and submit them to the ministry for authentication. Implementation: means that the process begins with the beginning of the financial year through the implementation of exchange (expenses) operations and the collection' taxes' fees and revenues according to various laws and regulations in order to comply with all budget items, and they do not exceed the spending.

Model study:

Figure 1, has shown below: model study, as the independent variable planning dimensions (inclusiveness, flexibility, realism, continuity, coordination) and the dependent variable preparation and implementation dimensions (preparation, validation, implementation, follow-up) as shown in Figure (1).

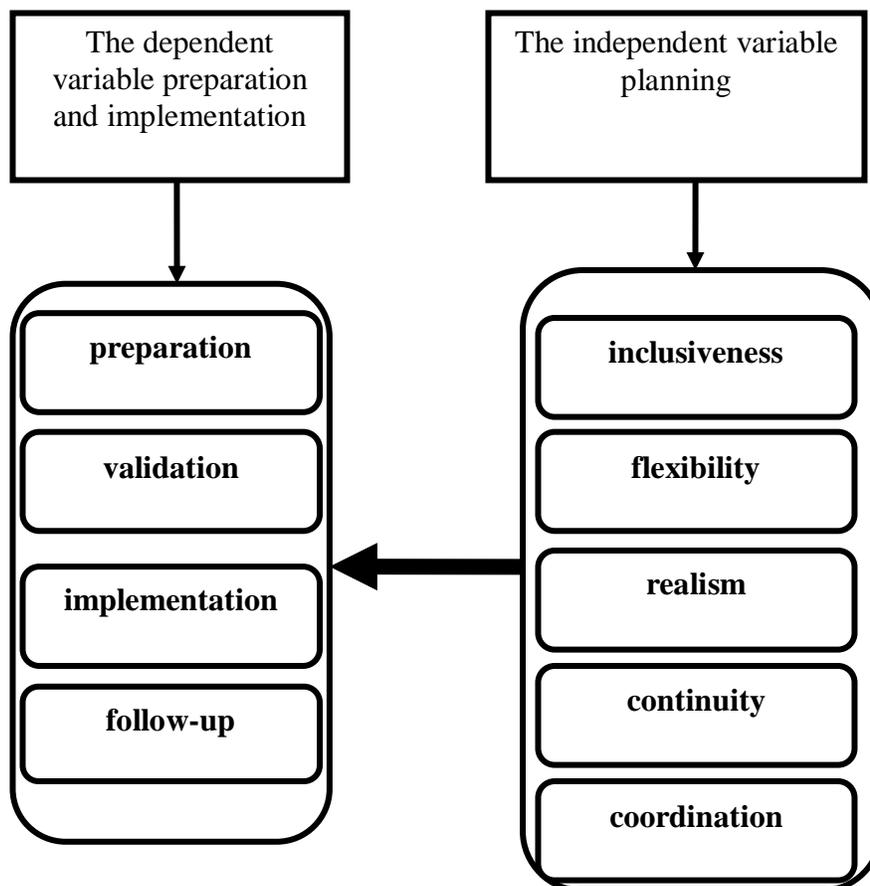


Figure (1)
Model study

Source: prepared by the researcher based on (Ghoneim.1999; Hammad, 2005)

The study of methodology:

This study is the analytical theory, based on the completion of data from books, periodicals and previous research. The study will mean a search in the commitment of the municipalities in Jordan, good planning and in the budgets of the followers of scientific bases in the preparation, and implementation of budgets.

Theoretical study:

Introduction:

Planning is an essential utility in successful organizations in the world today. With the economic life of the complexity and intensity of competition and the tempo and globalization. This it has become an urgent need to prepare budgets for future periods to plan, and manage any unexpected problems. Anyway, the closer organizations of planning, came close to success, and vice versa, and budgeting component essential in all governmental and non-governmental organizations, public and private, for-profit and non-profit (Hammad, 2005). In order to be budget an effective tool in the planning has to be that there is a link between the objectives and results. That is to say; they are not based on listed expenditure items, and items of income only. Furthermore, they are developed and implemented to reflect the priorities of any organization or society as parts integrated; so it can use the budget as a planning tool through Forecasting future activities, to ensure organizations. In order to avoid many of the mistakes and problems expected to occur in the future and which will be reflected positively on any organization. The planning is where, most of those who think the preparation of budgets when they hear the word budget it includes all stages of preparation of the budget, starting from just being a tentative ideas, and until it is approved by the higher authorities and its report, and most of the time and effort when setting up and using the budget making in the planning stage. Because good and perfect planning leads to the achievement of the set objectives efficiently, and effectively and thus this is reflected clearly when, implementing the budget on the ground and applied effectively.

Planning:

It is planning the first function of management functions; it is the base upon, which other administrative functions. This will be determined by the goals that seeks to achieve any organization and helps, to show the strengths and working on promotion, as well as to overcome the weaknesses in the quality of the performance of employees in the determination of the quality of training programs R & D is required to raise the levels of service and help to identify targets carefully.

Given the importance of the planning of all nations adopted the planning and work took him as a key process is indispensable to achieve development goals. The first element of the elements of the administration and is considered the foundation and principle of the administrative process.

At this point, we find that there is a clear link between the planning and the success of any management in all enterprises, whether those that aim to make a profit or not-for-profit. We also

find these departments wandering objectives, problems and even they are to come out of the problem until you fall in the other, and creates planning awareness among management. This has to sheds its sights on the future, enabling it to identify areas of imbalance and take appropriate decisions to resolve them in a timely manner. planning is needed to study the future conditions, and reduces the likelihood of surprises (the Arab Society of Certified Accountants, 2001).

It is mentioned in the definition of planning all the views of many agree that the path you specify in advance in order to achieve certain goals by the administration is committed to working under it. If we want the expansion of the previous definition could say that planning is the process of setting goals that are meant reached during a certain period of time and then mobilize the necessary resources to achieve those goals in accordance with the methods shorten costs and maximize results. (Karkhi 0.21: 2009). There are those who consider planning "predictable process for long-term and anticipate what will happen and the current allocation of resources and capabilities, but within the time specified by the plan" (Yassine, 16: 2002). Planning is the control and setting goals and developing strategies to achieve these objectives Charles, (2006)). (Alarif, 2001: 35) says that planning as a "design and insight the company mission and objectives and the main its path and identify processes and activities necessary to achieve it and the business."

The study considers that the planning: is the process of determining future goals that the organization seeks to achieve within a specific period of time, and to identify ways to be followed to achieve those objectives. The clarity of vision of what could happen during the work of the developments or developments, and to develop appropriate that, of all ways to deal with an emergency. Moreover, we find that the bulk of the previous definitions of the concept, of planning considered the backbone of the future to achieve the organization's goals. This only happened through a clear definition of the objectives of good and limited resources, the formulation, implementation and evaluation of decisions taking into account the internal and external environment analysis.

Planning attributes: The disparity planning success ratio of a plan to another due to the wide range of conditions and factors that can be translated into a set of features that must be provided for the planning process and the success.

1. Totalitarian means holistic planning according to opinion (Ghoneim 0.85: 1999): "overlap and integration of the different activities and at all levels. So, that each activity affects and is affected by other activities and since undergone change. So the plan will not be able to achieve the desired goals when restricted to activities certain and not others. Comprehensive plan reflection of overall planning, which is the best way to direct the affairs of the economy and development in an integrated manner."

2. Flexibility: The development objectives in the light of the study actually does not mean stability and taken for a final; because the surrounding mobile and fixed organization

circumstances may occur, unexpected changes in these circumstances, requiring a return to study results that resulted from the fact analysis and forecasts which it was built to order to make adaptations. If necessary the plans were minor differences. If the material is required make alternative plans.

These adaptations, whether simple or give large departments executing the plan sufficient flexibility for the movement in order to achieve the objectives set (Karkhi 0.31: 2009).

Stimpson (2003) confirmed that a good budget be flexible if it turns inability to achieve any goal for some reason it can work on the revision of the plans and formulation of a new form.

3. Realism: based on the goal to be accessible as possible and not something impossible and expressing needs and work directed to achieve them, and that the human and material resources necessary to achieve the objectives available. (Alian, 2007) said that the realism of the attributes of proper planning, which means that the plan be within the material and human resources available.

4. Continuity means that planning be interconnected series of overlapping operations are not interrupted, that is a planning cycle which is integrated with the beginnings endings, and all the other and connected process leading to it.

(Kafi, 2007) suggests that continuity planning comes through that the plans, are usually annual or semi-annual, and are at the end of the plan period the new plan position to be ready to work out if the expiration of the current plan, and so there will be continuity in the planning.

5. Coordination: coordination is essential to the planning process as it ensures no conflict of goals between them in terms of means and do not conflict with each other. Coordination and extends to include coordination between the trends of the planning process through successive period of time, so that the plan does not conflict with what preceded what will follow.

(Qaryouti, 2006) says that planning helps to coordinate efforts among the various departments and divisions and their employees. Because it provides the necessary guidance for those involved in terms of their knowledge of the objectives pursued so that everyone knows and at different levels role in achieving those goals. Which helps in saving time and effort and prevent the waste of resources.

The concept and definition of the budget:

There were many budget definitions not hardly find a unified agreement on the definition of a particular concept of the budget agreed upon by the clerk. We find the difference in the concept of the budget through the views of interested in it. Vamahaspon perceive it in terms of their preparation and techniques used in the completion, while we find that the administrators and those in charge of implementing perceive it in terms of implementation.

Likely, find that these definitions to balance all of which reflect a different point of view, but they do not differ in substance, not in terms of characteristics and general principles of the budget. The mention of these definitions:

1. Is a detailed plan that specifies the level of income and expenditure for future period, and longer in advance and based on the agreed targets for the same period as well as the strategy to achieve specific goals (bacchanal 0.2003: 139).

2. (Crozier, 2004) focused on "the allocation of funds they needed to get on the agreed services during a specified period of time."

3. (Garrison and Noreen, 2003) think that "it detailed plan for financial and other resources available and used within a specified period of time, representing a future plan, expressed in a quantitative and digitally."

4. (Keller & Ferra, 1998) claims that as a coordinated plan for all the organization's operations in the budget period includes all income and expenditure elements of that organization.

The study, known as the discretionary budget plan detailed expenses and revenues for any organization or establishment to come for a period of time includes a range of on the number of services or activities or projects that are supposed be completed within a specific time programs.

Through the study of the previous definitions that address the meaning of the budget. Anyway, we find that they describe a variety of budget from the perspective of workers in the various sectors where they may differ in the definition vehicles but they agree as follows:

1. It's a certain specific time limit for the implementation of a future plan.

2. It's a tool to translate the plans and objectives of an organization that seeks to reach them.

3. It's censorship tool used to verify that the objectives and plans have been implemented through follow-up implementation of the budget.

4. It takes its final form during the financial picture of the expression of plans in quantitative terms.

The importance of the budget:

The financial component has become a major cause for the success of any organization in the world, and became the maintenance of public money and good exploited requirement necessary and important. Thus, to maintain the strength of organizations and in spite of the costs to be paid by organizations for the preparation and implementation of budgets, but the positives would be greater than the cost where organizations can predict for future problems that will be faced by the organization. There is no dispute on the importance of the budget in any country and its role in the development of the performance of public organizations where, where is the budget of the main reasons behind any achievements and obstacles to the overall performance of the development so the budget and still replace the constant attention by States by and by administrators, accountants and economists by Last.

The budget as a catalyst in the process of developing and improving performance through the broadcast team spirit among workers in organizations, where the participation of all levels of management in the preparation of the budget will encourage employees to the success of the budget viewed by (Laynetworks, 2001)

Preparation and implementation of budgets in the municipalities:

Municipal civil institution with financial and administrative independence occur and had to be canceled and the borders of their region and their functions and powers under the provisions of this law (the Municipalities Act 2011).

The Jordanian legislator gave the powers and authorities vested in the municipality within the limits of the municipal area exercised directly by municipal employees and users or through contractors and contractors.

In spite of that the Jordanian legislator stressed the financial and administrative independence of municipalities in Article III of the Municipalities Act (2011), the researcher finds that this independence is not absolute, but there is a kind of central control over the municipalities and can be seen through the ratification of the majority of the decisions of the municipal councils of by the ministry in order to become effective there must be approval from the ministry, whether these decisions administrative, financial or organizational.

Pass the budget in most countries of the world in four important stages: called phases of the budget, or the budget cycle begins phase of preparation, preparation and followed by accreditation or approval stage (authentication). Then the implementation phase and finally the fourth stage, a control (follow-up) implementation, and characterized by these four stages to continue and overlap, while we find that some of the administrative units on which to prepare the draft budget for the next fiscal year, we note that there are other units are still implementing the current fiscal year's budget, and other units audited balance the past and current year, and this budget gives a recipe patrol.

In the municipalities, we find that the Jordanian Municipalities Law No. (13) for the year 2011 has committed the municipality put her budget, and we find it in the text of Article (5) of the Act, which stipulates the following:

A. Placed the municipality annual budget works out after the approval of the Municipal Council and ratification of the Minister, and may be placed supplements to balance the same way.

B. Expenditure must not exceed what have been allocated from the previous year's budget to be the ratification of the new budget.

C. Provisions may be transferred from chapter to another or from one material to another decision of the Council and the approval of the Minister.

Of the things it agreed that the municipality is responsible for the implementation of the budget, so it is logical to be prepared; for they will try that this budget is realistic and accurate so that it can be implemented without obstacles or difficulties.

First stage of preparing the budget:

The preparation process or the preparation of the draft budget is the first stages, and processes that control the budget cycle and also most accurate one. Because this setting results and affect its effectiveness in all stages of the subsequent budget.

Municipalities in Jordan: the preparation of the budget for each year starts at the beginning of the month of September in the previous year and the project is going through the following stages:

1. Receipt of an official letter from the Ministry of Municipal Affairs stating the budget preparation instructions and required attachments project for approval on the budget, as well as to determine the date of approval of the budget.

2. Preparation of the budget to the various municipal departments in order to project instructions distribution is determined by the needs of each department.

3. It is a meeting for all departments to discuss the needs and perceptions of each section taking into account the reality of the municipal financial.

4. The financial section work formations jobs agenda, and determine the wages for daily-paid workers in the municipality.

5. Financial section in the municipal works to determine the projected income for the draft budget and expenditure, taking into account the actual data compared to two years earlier.

6. The session of the municipal council to discuss the draft budget was held, and a decision to approve it and submit it to the ministry for authentication

Second: the adoption of the budget phase (validation)

A phase which is made after the completion of the preparation of the budget where presents the draft budget in government accounting on the relevant authorities to be ratified by the legislature in the case of the state budget project, while the budgets of municipalities, the ratification of the powers of the Ministry of Municipalities (Hilali, 2002).

In the municipalities are approved budget by the Ministry of Municipal Affairs, and that after the lifting of the municipal council's decision to approve the draft budget where they are in the ministry to discuss and check each item of budget items. In addition to the schedule formations jobs, either ratified with little or reject the draft budget amendment and return to the municipality for the amendment.

Third, the implementation phase of the budget

The legislature approve the budget, and the issuance of the budget law, means the beginning of the implementation phase, any transition from forecasting for future into reality in the present, and is intended to implement the budget: the processes that are of introduction collect the amounts contained in the revenue side, spending the amounts contained in the expenditure side (Khatib, may, 2012).

In the municipal budget execution process begins after ratification, and often are completed ratification of the budget before the beginning of its fiscal year. So the actual implementation of the budget starts with the beginning of the month of January of each year, where they are opening a new financial records pertaining to the new budget through download on budget revenue and expenditure items as records of what has been approved and then begin to collect revenues from various (fees, and taxes), and spending on services, whether or capital projects.

Fourth: the stage of monitoring the implementation of the budget

The follow-up implementation of the budget is originally from the jurisdiction of the legislature because they are considered control over the executive branch to ensure their compliance vacation spending, and that depends on periodic reports provided by its specialized departments in the financial control and follow-up. Follow-up of various organs and play a key role in this area in order to ensure that the implementation of the budget was in line with what has been appreciated and

customize it to various clauses, and the discovery of any deviations and processed in a timely manner. (Mohammed, 2002) confirms that the follow-up is the last stage of the budget cycle in which they are to verify that the work for which allowances allocated in the budget have been implemented as required. This has started-up with the beginning of the actual implementation and continue with him, and is the follow-up implementation and compare the actual performance of the planned performance to determine whether the actual performance is in accordance with the plans, policies and standards established, as the actual performance measure of the center of responsibility entails providing actual data are measurement through it. They are winning deviation between the actual performance of the planned performance, which may be detailed or non-detailed analysis, usually attributed occurrence of deviations to the lack of precision in planning the rates and standards of performance, or inefficiency in the actual implementation, and management to monitor deviations and seeks to identify its causes, and to hold accountable those responsible for they occur, and increase efficiency among workers, through training and supervision (Charles, 2005: 197)).

We have confirmed (Robbins and Culter, 2003) on the importance of follow-up when the implementation of the budget during the follow-up of all activities in order to make sure that what has been planned is implemented as planned, and thus the discovery of deviations in the plan up to date and work to correct them as soon as discovered.

In the municipalities After preparing the budget and begin implementation being follow up the implementation of projects on the ground and through the follow-up to the percentage of completion with what is planned, and have it follow up on what has been spent on projects including the already monitored in the budget, with the need to take into account not exceeded allocations in the budget for these projects.

It may be noted the importance of and the need for follow-up in the budgets of municipalities and that by looking at the budget user in the municipalities of Jordan model, where the income and expenditure allocated divided into four batches, a specific amount every three months and the type of follow-up and control ICs. This is in addition to the monthly follow-up which is called in the municipalities monthly summaries (monthly trial balance) to follow the municipality's financial situation, which mainly depends on the daily follow-up, which is the daily register for each tunnel or enters municipal income fund to a private budget records.

Previous studies:

(Hanini; Badran 0.2013) studies entitled: "The role of the use of budgets to improve the planning, control and decision-making to contribute to Jordan's agricultural companies." This study aims to identify the role of the use of budgets to improve the planning, control and decision-making to contribute to Jordan's agricultural companies, and the extent to which contribute to agricultural companies prepare budgets. Was reached that most contribute to agricultural companies do not prepare budgets, while the preparation helps to improve the function of planning in contributing to agricultural companies, and by improving the distribution of resources and funds between departments and the various departments within the

company and help the company's management to predict future needs of the funds needed to achieve its objectives and resources, and help budgets to improve the oversight function is to contribute to Jordan's agricultural companies, and contribute to avoid administrative crises and face the dangers before they escalate, and assist management to verify that the performance is going according to plan to achieve the company's goals through actual performance compared to the planned performance and identify deviations is favorite and who was responsible for and accountable and take the necessary corrective actions.

(Jaafar, Abdul Kader, 2012) studies entitled: "The possibility of applying budgets zero counterbalance planning in the Palestinian local councils" This study aimed to stand on an important issue concerning the budget in the local councils of the Palestinian National Authority, and that the possibility of the application of zero-basis from the standpoint of the budget those in charge of preparing the budget in local councils in the Palestinian Authority, and to identify the difficulties and obstacles that stand a barrier to the application of this type of Almoisnat. oukd study found a range of results from the most important: there is the possibility of applying ZBB as an alternative to the budget currently in force in the Palestinian local councils, and due to the presence of administrative, financial and technical capabilities, as or It recommended study overcoming difficulties and obstacles facing the process ZBB preparation, as the researchers recommended that the work of training human cadres charged with preparing budgets, and the amendment of the financial system to prepare budgets in local councils, and the most important recommendations: the need adopt a zero-budget planning counterbalance in the budgets of the Palestinian local councils.

(Boughaba, 2012) studies entitled: "The role of the estimated budget to improve the performance of economic institutions". This study aimed to identify the budgets of various dimensions by identifying the concept and its importance in the economic institution, as well as how to anticipate or predict, which is one of The most important methods in the planning process. Also it sought to highlight the importance of the process of measuring and evaluating performance in the enterprise, helping them in decision-making, and focused on studying the reality of budgets analyze deviations and know the reasons for these deviations and take corrective action in the Algerian economic enterprise, and its role in improving the financial performance and financial decision-making, and the extent of reliance in that, to ensure the continuation and growth and to achieve outstanding performance.

(Ramun, 2008) studies entitled: Activity Based Budgeting At Agricultural Holdings in Lithuania, Case study The study aimed to highlight the importance of budgeting system on the basis of activities in Lithuania as a tool for process planning, control and coordinate operations with agricultural companies. The study was headed to the analysis of information about the system efficiency by previous studies as a first step, and then see the process that focused on the harmonization of the costing system based on activities and budgets on the basis of system activities in respect of milk products, in particular studies. Results of the study have shown that through modern systems of management accounting and through integration between the two budgets on the basis of activities and costs is to ensure the

accuracy of the cost of products account, and accuracy in the preparation of budgets and control over the performance through which help reduce failed internal processes in the presence of fluctuations in the business environment.

(Moustafa, 2005) says that "An Application of Activity-Based titled) Budgeting in Shared Service Departments and Its Perceived Benefits and Barriers under Low-IT Environment Conditions ".This study aims to show the extent of the applicability of balancing activities and the benefits and obstacles that may face the preparation of this budget when applied in an environment characterized by low dependence on modern technologies in the operation of accounting information systems in Egypt level .The study relied on a test application on two sections SOA two different accounts department and the Department of Transportation, in addition to the use of a reconnaissance survey tool saw workers in the two test application on the possibility of the application store, and the most important results of the study: that the difficulties arising from the absence of accounting data running techniques can be compensated by increasing the humanitarian effort in cases available where the human element. In addition to that there is a general acceptance of the system among workers The study recommended the measurement of the human element of energy research by professionals in the fields of analysis activities.

(Wijewardena et al, 2004) studies entitled: "Impact of planning and control Sophistication on Performance of Small and Medium Sized Enterprises: Evidence from Srilanka" "the impact of planning and control advanced on the performance of small and medium-sized enterprises in Sri Lanka", which aimed to assess planning impact Modern and control through budgets on the performance of small and medium-sized companies in the city of Colombo in Sri Lanka, it has been the study by dividing the companies that represented a sample study of 168 company guestrooms into three groups as follows: Companies apply budgeting system in detail, and corporate budgeting system applied simple, and companies do not apply the budget system, the study found that there is a direct correlation between the application of budgets between the volume of sales, where sales have been growing companies that budgets system applied in detail, and modest when companies that do not apply the budget system.

II. RESULTS

1. The effectiveness of budget planning features not required and idealism primarily as a result of weakness in estimating the true size of revenues and expenses during the planning of the budget.

2. The lack of clear instructions to follow up plans in each administrative level.

3. The lack of scientific and professional competencies capable of implementation planning methods and processes forecasting and analysis during the planning stage of the budget.

4. The lack of coordination between the requirements and needs of each region of the municipal areas.

5. lack of focus on long-term goals.

6. In some case, not to put alternatives to cope with emergency conditions when planning and this is what we see in the support operations carried out by the government to the

municipalities, especially in periods of face particular weather conditions

III. RECOMMENDATION FOR FURTHER RESEARCH

1. The use of the best scientific methods in forecasting and assessment, planning and participation of all levels, of management in the preparation of budgets, and activate all of the functions of planning, coordination, communication, monitoring, evaluation of performance administrative levels to increase awareness of the importance of the budget.

2. Give sufficient attention to the ideas offered by the various levels of management, in the preparation of the budget, and that they have the opportunity to participate in their preparation, and hard work on the participation of the various levels of management in the preparation of the budget.

3. Working on the provision of information system that facilitates the process of preparing and implementing the budget and the work on the application of the budget when the implementation is fully and improve the preparation of budgets and work on the interest in the actual comparison with what is planned and what is done at the implementation and follow-up by having a clear strategy for the business, financial planning is placed methods before the start of the fiscal year.

4. Training of financial personnel working in the municipalities and the need to establish training courses for the authors of the budget to increase their efficiency and improve their financial abilities, and re-evaluate the effectiveness and efficiency of internal control in municipalities and in cooperation with the central administration, through the development of the budget preparation methods.

5. Focus on long-term goals in the preparation of budgets and the development of alternatives to meet the emergency conditions that require a rethinking of the system used in the preparation of budgets.

6. The need for detailed studies of all phases of the budget in detail to determine the negatives to address them and build a modern budget is the use of analysis and forecasting to better operations programs, which is uncharacteristic in the preparation of traditional budgets used.

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