

The Role of the Budget as a Planning and Control Tool in the Palestinian National Schools in Jerusalem from the View Point of the Principals

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Abstract:

The main goal of this study is to identify the role of the budget as a planning and control tool in the Palestinian National Schools in Jerusalem from the view point of the principals. For achieving the objectives of the study, the researchers used a descriptive-analytical approach, the researchers designed and distributed a questionnaire to the study population of (55) Male and Female principals. As a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals at a high degree, at a rate of (74.3%), and there are no statistically significant differences in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the variable of school level and qualification Scientific, while there are statistically significant differences due to the variable years of experience, where the differences were in favor of experience (10 years or more). Based on the results of the study, the researchers recommend the need to pay attention to the use of the budget in the areas of planning and control in schools within a strategic plan that reflects what is required of them, and to pay attention to human cadres based on the preparation and implementation of public budgets, by holding training courses as this increases their culture in how to prepare and implement budgets in schools. schools, reducing the level of deviation from the path set for them later, and enhancing participation in preparing the budget for all teachers in the school, in order to achieve the largest number of projects in all curricula, which teachers seek to implement during the school year.

Keywords: Budget, Control, Planning, Palestinian National Schools.

Introduction

The administration exercises its various administrative functions such as planning, organizing, directing, controlling and making decisions to achieve its goals. The success or failure of the school depends on the extent of its ability to achieve its mission, goals and objectives. Implementing or modifying its strategy is the planning process (Al-Skarna, 2015).

Al Ramahi (2016) indicates that proper planning helps in achieving a balance between the objectives and capabilities of the institution to match each other, and it entails making decisions for the optimal use of resources. Accordingly, planning budgets are considered the most appropriate tools that help in achieving efficiency in spending and production and raising production efficiency. Abdeen (2013) believes that the budget is one of the tools that help the administration in planning, controlling, coordinating, evaluating performance and making decisions. The functions of planning, control, and then performance evaluation are among the basic functions carried out by the administration. Planning is the first function practiced by management, and other functions depend on it, such as organizing, directing, communicating, controlling and evaluating performance and making decisions. Planning and control are two functions that go hand in hand. There is no planning without oversight. Otherwise, the plans laid down will become mere aspirations that are not achieved, and there is no control without planning. The presence of standards on the basis of which actual performance is measured and compared with the plan is the first step of the control steps. And then evaluate performance as a result of the exercise of control.

The planning and control function is one of the most important administrative functions, and it can be said that the effectiveness of management depends primarily on the ability of managers to clearly define goals and work to implement them through specific plans that clarify the nature of the operations to be accomplished, and highlight the importance of planning from the point of view of both (Antonic&Skrt, 2014) It is one of the measures and actions taken by an individual, group, body or country in order to achieve limited goals and objectives in a time period that may be short or long, in addition to that it draws and defines the parameters of the future direction to enable management to achieve a balance between the institution and its environment, over the long term.

Khadija (2015) believes that the preparation of budgets generally requires the necessity of defining the goals of the organization in a precise and clear manner. Therefore, it forces the management to this task, and although these goals are often known to managers, they are usually implicit and ambiguous, which leads to To the possibility that each manager gives a different interpretation of the goals in accordance with the circumstances of his administrative unit, or with his personal goals, and it harms the goals of the organization in general. Determining the objectives and responsibilities of the various administrative units, and thus coordination between the objectives of the administrative units is carried out in a manner that achieves the general objectives of the institution in the best way.

The most important thing that the budget achieves is to help managers set realistic goals by drawing future plans and policies that guarantee the achievement of the goals. It also helps the administration to take the necessary precautions and adapt to potential circumstances and to adapt to them. It is the management tool in coordination, communication and control over the various aspects of activities. The budget helps to motivate the employees and motivate them to achieve the goals. It helps to anticipate the problems and obstacles before they occur and to avoid them in light of the objective realistic goals. Also, the budget helps in evaluating the performance by comparing the actual results with what is included in it. However, the participation of the executive administrative levels in developing the plan makes it a positive force when implementing the budget. There is no doubt that budgets allow the administration to formulate future policies in light of its actual available

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capabilities, and the budget cycle also achieves the improvement of plans and the means of controlling their implementation (Scott and Tiessen, 1999).

In order for the planning and control process to be carried out effectively, this necessarily requires the availability of a quantity of information, which the traditional accounting system can provide. Historical, present and future information that can be predicted, and this is at the heart of the planning process and which is the basis for building the elements of the planning budget. (Siyam, 2009).

Also, oversight of the budget is intended to ensure the safety of the implementation of the financial plan, expenditure or revenue as decided by the higher management, and oversight works to verify the use of the approved appropriations for the purposes for which they were allocated. Oversight is divided into pre-implementation control, post-implementation control, and monitoring during implementation (Al-Ramhi, 2016).

In the Palestinian case, the Palestinian Authority lacks an effective public budget, as it is not considered an effective means of measuring revenues and expenditures. As the source of these revenues is grants and loans from donor countries, given that the State of Palestine is occupied and does not have sufficient resources to meet the needs of its people and provide them with basic services such as education, health, security and others. The general budget of the National Authority lacks items dependent on internal investment, compared to the greater reliance on loans, grants, and tax collection (Talahama, 2018).

Here, it should be noted that the city of Jerusalem lives a unique reality in terms of the educational system and the budget, since its occupation in 1967 and until the date of this study, it lacked a unified reference for the educational administration, and the goals and philosophies of education differed from one period to another according to the party to which education was affiliated and its philosophy.

These references are divided into four different bodies: the Islamic Endowments, which are affiliated with the Palestinian Authority, the Ministry of Education, the Jerusalem Municipality and the Occupation, and the private sector, in addition to the United Nations Relief and Works Agency (UNRWA). (Izhiman, 2017).

Based on the special situation of the city of Jerusalem, and summarizing the above, the two researchers believe that there are challenges that lie in planning education in Jerusalem schools, because it is difficult to develop a comprehensive strategic plan for the future of education in Jerusalem, due to the multiplicity of authorities supervising education, the control of Israeli and municipal knowledge over education, and the lack of With regard to budgets, the lack of sufficient bright follow-up, a shortage of classrooms and educational facilities, and a shortage of teachers, schools in the city of Jerusalem are in dire need of preparing their budget away from personal inclinations, desires and goals, or bias in its preparation, so that the budget contributes to helping schools practice The function of oversight is in evaluating performance, formulating policies, and taking measures and procedures to ensure coordination that makes the budget suitable as an efficient tool and an indicator to be used in light of this special situation of the city of Jerusalem. From here

came the idea of this research to identify the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem.

Study Problem

The achievement of budgets for their objectives as a tool for planning, control and decision-making depends on the soundness of their preparation and the use of scientific methods to predict their numbers, the participation of the various administrative levels in preparing them, and their sense of responsibility towards the figures contained in them and their good implementation, so that these budgets become an honest translation of the school's goals and strategies. There is no doubt that preparing budgets is not one of the tasks that managers desire because of the great duties involved in it. They prefer to do any other duty than that, but at the same time they are not ready to give it up, and the preparation and use of budgets requires great effort, and therefore can only be justified if the school achieves advantages that justify the cost incurred for it. (Bescos et al., 2003).

And because the study of budgets is considered one of the important topics at the present time, and it has received great attention in institutions of all kinds, including schools, and this is due to the impact these budgets have on improving various activities within institutions and oversight over them, which helps in accomplishing their tasks better. As stated in previous studies. As one of the researchers is a school director and the other a teacher, they find that there is a need to make such an impact on budgets in terms of improving and developing activities in the schools of the city of Jerusalem in the absence of a unified reference therein. Accordingly, the problem of the current study is to know the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem. Accordingly, the study problem can be formulated in the following questions:

-1 - What is the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem?

2 - Does the role of the budget as a planning and control tool differ in the Palestinian national schools in the city of Jerusalem from the point of view of the principals according to the variables (educational qualification, years of experience, school level)?

Study Objectives:

-1 - Identifying the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem.

-2 - Identifying the significance of the differences at the level of significance between the average scores of the sample members' estimates in the role of the budget as a planning and control tool in government schools from their point of view, due to the study variables.

Study importance:

This study may constitute an addition to the Arab library due to the scarcity of studies that examine the budget as a planning and control tool in schools in general. By reviewing previous studies, as most of the studies that talked about the budget and its role were in factories or companies, it is

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hoped that this study will be a starting point and a pillar for other studies on the role of the budget in planning and control in schools in particular, based on its results and recommendations. The study The directors and officials in the Ministry of Education to work on reconsidering the importance of budgets as an effective and important tool for control and planning. This study may be a reference for subsequent studies in the field of school budgets because it raises issues and questions that can be taken into account. This study can provide new knowledge about Budgets and their importance in the education sector and schools in particular.

Study hypotheses:

The following hypotheses emerged from the previous study questions:

The First hypothesis: There are no statistically significant differences at the significance level $\alpha > 0.5$ between the mean scores of the sample members' estimates in the principals' use of the budget as a planning and control tool in Palestinian national schools from their point of view based on years of experience.

The second hypothesis: There are no statistically significant differences at the significance level $\alpha > 0.5$ between the mean scores of the sample members in the principals' use of the budget as a planning and control tool in the Palestinian national schools from their point of view based on the educational qualification variable.

The third hypothesis: There are no statistically significant differences at the significance level $\alpha > 0.5$ between the mean scores of the sample members' estimates in the principals' use of the budget as a planning and control tool in the Palestinian national schools from their point of view on the basis of the school level variable.

Study limitations:

The study was limited to the following limitations:

Place Limitation: It is represented in the city of Jerusalem.

Time limitation: It is the second semester of the year 2020/2021.

Study Terminology

Budget: Information, procedures and administrative processes that constitute a system for controlling the various aspects of activity in the organization, and evaluating the actual performance of the organization by comparing it with the plan. (Ayoub, Hekmat and Musharraf, Faryal, 2013).

Planning: a dynamic administrative function that includes defining goals and the available material and human capabilities to be available, in addition to the methods to be taken to achieve the goals. (Hijab, 2013).

One of the most important components of administrative processes to achieve success, as it aims to follow up the extent of success in achieving the goals set by the administration, as well as ensuring

the integrity of the methods and procedures used to achieve these goals, and thus it is mainly related to the planning process. (Parker, 2011).

Theoretical framework

Budget concept: It is a mixture of information, administrative processes and procedures, and part of long- and short-term plans. It is also a system of control in the various activities of the various institutions, according to which performance standards are determined, whether singly or with other determinants, to which officials are committed, and according to which deviations are determined, which are the basis for decision-making, accounting accountability, and performance evaluation. (Al-Fadl and Al-Noor, 2002, p. 144).

Shabana, (2015) pointed out that the budget includes several requirements for its preparation, such as an approved annual plan that is expressed digitally and includes many programs such as services and activities that must be completed within a specified period. The budget is also considered the measure of control and the basis for performance evaluation. revenues and expenses. Therefore, it is the cornerstone of decision-making, accountability and accountability. Finally, it is a tool in which the best results are achieved by using the best means and various methods to reach the desired goals.

The concept of the state budget

As for the state's general budget, it is defined as a combination of digitally expressed goals and programs that hope for the political authority represented in implementing them through the various state units at lower costs, and during a coming period that can be expressed in the size of the cost of each goal or program that it seeks to achieve, with a statement and clarification of the sources of funding that you will obtain. units in the same period. (Salloum and Al-Mahaini, 2007).

Budget importance

The importance of the state's general budget is that it expresses the state's economic, social and political goals, as the state's role in influencing the various activities and also has a significant impact on construction. This annual process is also considered one of the important and basic means of central guidance used by the legislative authority of the national economy, as the budget absorbs an essential aspect of the national income through the resources it collects, as public spending is an impetus for the economy. Thus, it is the main basis for public investment, public consumption, and the distribution of national income through directives and determinants of spending and resources.

Objectives of the state's general budgets

The budget has general objectives that are either financial, social or economic, as they all come within the organization of public institutions in the state and to move away from randomness in work. Thus, these goals can be reached through tools used by the administration to achieve its goals (Talahama, 2018):

1 - Planning tool: The general budget is one of the most important planning tools in higher administrations, through which the necessary adjustments are made, through continuous feedback and avoiding problems before they occur. All this is done within pre-planned and studied goals.

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2 - A motivating tool: Balancing is a motivating tool if it is associated with a high degree of flexibility. This is done when employees are allowed to actively participate in its preparation as a form of motivation. This means encouraging employees to implement budget items as much as possible, as they are used as a kind of moral and encouragement commitment by managers who prepare budgets for different departments.

3 - A control tool: This is done by comparing the performance levels in the budget with the actual results on the ground. After identifying deviations, they are analyzed to find out their causes and link them with responsibility centers, which gives the management the opportunity to take the necessary remedial measures.

4 - Performance appraisal tool: by comparing the actual results of each responsible center after knowing their reasons and analyzing them in a manner with the planned performance levels, and as a result, performance is evaluated with the incentive system in the facility, and the results of the evaluation help management in choosing the right people for administrative and technical jobs.

Stages of budget development

The stages of the budget developed according to the preparation, as several stages emerged based on the trends, starting from the stage of the regulatory direction represented by the traditional budget to the stage of the financial regulatory direction and then the stage of the administrative control represented by the budget of programs and performance to the planning direction of the planning and programming budget. Then came the zero-base budget, which represents the administrative and planning direction, in conclusion, with the contractual budget, which made the relationship between each of the executive agencies and the government a contractual relationship, according to which the government pays specific amounts before, during and after implementing what was agreed upon (Salloum and Al-Mahaini, 2007).

First: Controlling budget (item budget): The item budget or cash budget is one of the first types of budgets to be used, and it is also the first major stage in the development of the budget, as its main purpose was to impose a central control over public spending, and an attempt to overcome the defects of government administration. The prevention of financial embezzlement and disbursement, so the general budget was a means of prevention and control, which requires the organization of public revenues and expenditures in a way that enables officials to monitor them and hold offenders accountable. Public expenditure has been classified according to type, such as user expenses, which are salaries, wages, rent, lighting, office supplies, and others. (Abu Mustafa, 2009, p. 31).

Second: - Balancing programs and performance: At this stage, the focus shifted from imposing oversight to serving the government administration, and it was called

A also the name of the management budget. Where the main objective of the emergence of the general budget in the form of major programs and the development of the government administration itself, and raising its efficiency in the performance of work, including providing decision-makers with the necessary information for them and measuring the completed work of programming work, efficiently and effectively. Thus, public expenditures and revenues were reclassified in a way that serves these budget expenditures in a tripartite manner, according to the organizational and

functional unit, the objectives performed by the unit, and the purpose of the expenditure. Thus, the expenses are distributed first to the organizational units, and the total amount allowed for this unit is determined, then the amount is divided in the form of major programs that the unit must implement, and then the expenses of each program are divided qualitatively into purchases, office tools, salaries, wages, and so on. (Shabaneh, 2015, p. 28).

Third: Budgeting for Planning and Programming: At this stage, attention has shifted to an attempt to link the government's financial and economic policy to a specific economic plan through a set of programs and activities that aim to achieve the government's financial and economic goals. In order for the general budget to serve these goals, both public expenditures and revenues have been reclassified, and this stage is recent and the reason for its emergence is the development of means of data collection, decision-making and planning for the welfare of society. (Abu Mustafa, 2009, p. 32).

Fourth: Zero Budget: The zero budget does not take historical data into consideration as it starts from zero, and here the budget is prepared by studying all current or previous programs and projects, and it is assumed that there is no service or expenditure mechanism at the beginning. This system in preparing budgets is suitable for non-profit activities, government activities, and service organizations, where it is the responsibility of the manager to give justification for each budgeted expenditure without regard to its quality, as the activities in the department or department must be arranged according to their relative importance, starting from the most important activities to the least importance in the opinion of the director. (Shabaneh, 2015, p. 29).

The budget of the Palestinian National Authority

The Palestinian budget passed through several stages from the beginning of its establishment in 1994 until 1999, passing through the stage of decline between the years 2000-2002 due to the second intifada. After that, the reform phase began, and then the advent of Hamas and its assumption of power in 2008, during which the political separation between the Palestinian political poles took place. Despite the serious attempt to transform the budget from an item budget to a program and performance budget, it is difficult to achieve that, as the more and more it tries to improve and develop, there are obstacles. Such as the uprisings and wars in the West Bank and Gaza Strip represented by the blockade and the seizure of clearing funds repeatedly to this day. (Abu al-Qumsan, 2015).

The concept of the Palestinian Authority budget

According to Article No. (19) of the Basic Law of 1998 AD, the budget in the National Authority was defined as “a detailed program of the National Authority’s expenditures and revenues for a particular fiscal year, which includes annual estimates of the National Authority’s revenues, grants, loans and other outcomes, expenditures and various payments,” or it is the financial instrument The basic and detailed program of the National Authority for expenditures and revenues for several types of activities estimated for a specific fiscal year to achieve financial, economic and social objectives and policies, and unless there is an exception by law, an international agreement or a legal contract, the general budget includes the Consolidated Fund and all special funds. (Al-Aboud, 2016, p. 34).

Elements of the Palestinian budget

The components of the Palestinian budget are divided according to Cabinet Resolution (43) in 2005 into (Shabana, 2015, p. 36).

First, Public Revenues: The sum of cash and in-kind sums obtained by the government through the regulations and laws issued by the state, including tax, non-tax and other revenues. It is divided into two parts, internal revenue and external revenue. As the internal revenues are all income, profits, clearance revenues and customs tax that the government obtains from within the country. As for external revenues, they are loans, gifts and grants that the government obtains from other countries.

Second: Public Expenditures: These include capital expenditures, development expenditures and current expenditures. Capital and development expenditures include owning capital assets for development projects, while current expenditures include salaries, bonuses, wages, operating expenses and transfers to various institutions.

The problems of preparing the Palestinian budget

The Palestinian budget faces several problems, whether in the planning stage or the implementation and implementation stage, including (Talahama, 2018).

- 1 - The instability of the political and economic situation due to the presence of the Israeli occupation
- . 2 - The lack of a single national currency
- 3 - The practices of the Israeli occupation, especially in the process of collecting and withholding taxes in many cases, as a result of the political circumstances, as this problem is one of the most important axes that the budget suffers from.
- 4 - Instability of financial resources due to weak local revenues and dependence on unsecured external financing that is subject to a certain international circumstance.
- 5 - Administrative corruption, as there is duplication in governmental functions, which is placed on the expenditures item in the Palestinian general budget, and the ineffectiveness of the control and planning component.

All these factors combined and others lead to confusion and problems in the items of the general budget of the Palestinian National Authority

2 – 2 :Previous Studies

Through the two researchers' review of Arab studies specialized in the subject of the study, I noticed a severe lack of studies that dealt with the issue of school budgeting or school budgeting. Therefore, it was necessary to write studies in

The field of companies and business, because his Arabic library lacks studies that examine budgets in schools.

Study of (Al-Saadi and Obaid, 2021) aimed to identify the role of the planning budget in raising the efficiency of financial performance in Saudi joint stock companies. In the theoretical framework, the study relied on the inductive method, while in the applied framework, the descriptive analytical method was adopted. The study population consisted of financial managers, accountants, experts in preparing the planning budget, and department managers in Saudi joint stock companies with activities (Saudi commercial, industrial, and service). The study tool is the questionnaire. The study reached several results, the most important of which are: The planning budget is one of the important steps in achieving the planned goals in the organization, which helps the organization to face future risks. The results also showed that the lack of qualified human cadres in preparing the planning budget reduces the efficiency of financial performance, and thus the difficulty of predicting the planning budget estimates, and finally, the necessity of the participation of employees in institutions when preparing the planning budget, which achieves the objectives of the organization.

Study of (Abdul Qadir and Awad Allah, 2020) sought to demonstrate the importance of using planning budgets in the process of planning, monitoring and improving performance in Sudanese industrial companies, the extent to which these companies are committed to using budgets and the importance of employees' participation in their preparation and application. The study used the descriptive analytical method for its suitability, and the main study tool was the questionnaire. The study population consisted of some industrial companies for grain in Sudan, and one industrial company (Weta Company) was selected and used as an intentional sample with a total number of 50 questionnaires. Among the most important results: that the majority of Sudanese companies apply planning budgets and prepare them on a regular basis in the process of monitoring and evaluating performance, and most companies use the results of budgets to address current deviations and work to benefit from them in the future.

Study of (Talahama, 2018) aimed to identify the role of the general budget of the Palestinian National Authority as a tool for planning and control in making financial decisions in rationalizing financial decisions and the difficulties facing decision-makers in using budgets as a tool for planning and control. The study used the descriptive analytical method, and the study tools were secondary data, and a questionnaire that included four axes (planning, control, financial continents and obstacles). The study used a random sample of 112 employees. One of the most important results of the study is that oversight has a major role in rationalizing financial decisions, not planning, and that oversight has a major role in following up activities and reducing the waste of public money.

Study of (Abdullah, 2018), it aimed to identify the role of planning budgets in achieving financial control in industrial companies. Here, according to the scientific principles and giving the greatest importance to the outputs and results of the application of planning budgets, for the absence of deviations in the coming years and for evaluating the performance of the company, as well as knowing the obstacles and obstacles facing the preparation and implementation of planning budgets to be addressed in the future. The study relied on the descriptive analytical method, and the questionnaire was used as a tool for the study. Among the most important results, planning budgets are prepared in the company according to the correct scientific principles and foundations for preparing planning budgets. And that the financial management uses the outputs and results of planning budgets to serve its control objectives. And that one of the reasons for the occurrence of

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deviations when implementing budgets is the prevailing economic conditions and the lack of experience for the implementers, as well as the occurrence of emergency conditions and the lack of administrative awareness and scientific cadres supervising the preparation and implementation of budgets, as well as technical and behavioral problems.

Study of (OYEBODE, 2018) aimed to clarify the impact of using the budget as a tool for control, planning and performance evaluation in the manufacturing company in Nigeria (Cadbury Nigeria). The study population was represented in one of the manufacturing companies in Nigeria, and 26 administrative members and customers were selected. The study relied on the descriptive approach (case study) and the questionnaire (with administrative staff) and interview (with clients) were used as tools for the study. The most important results are that the budget as a control tool positively affects the performance of employees. And that the company participates with its departments and employees when setting budgets, and the various departments set their goals and budgets at the beginning of each year, with the participation of their employees, which improves the performance of the company and facilitates making any change, whether in budgets or goals.

Study of (Al-Ramhi, 2017), it aimed to identify the use of planning budgets in improving planning, control and performance evaluation in Jordanian public shareholding industrial companies. 63 companies, where two questionnaires were distributed to each company, and the number of respondents was 189, including financial managers, accountants and those in charge of preparing budgets. The most important results of the study are: that the use of planning budgets leads to a significant improvement in planning, control and performance evaluation in industrial companies in the Amman Stock Exchange.

Study of (Deressa, 2018) came to show the impact of the budget control system on the performance of the offices of financial and economic public organizations in the East Wollega region in Ethiopia. The study population consisted of three offices of finance and economic development with a total of 150 employees (intentional sample) out of 19 offices of finance and economic development there. The study used the descriptive approach and the questionnaire as a tool for it. The most important results are those based on budgets who do not pay much attention to setting goals.

clear to the company. And that the practice of planning, control and participation in the three offices is relatively low

Study of (MOSALA & MOFOLO, 2016) aimed to prove the effectiveness of the budget in public schools to ensure the enhancement of the quality of education; and whether parents are knowledgeable enough to prepare school budgets. The study used the qualitative and quantitative approach in public schools in Lejweleputswa district. The study used a questionnaire that contained open-ended and optional questions. The study population was represented by 640 people, including principals, parents of students, and accountants. 473 (selected samples) were selected, of which 306 were retrieved. Among the most important results: Knowledge of the budget as an aspect of financial management is not available or sufficient in some schools, as most schools suffer from a lack of meeting their basic needs such as purchasing books and other materials.

Study of (MGENI, 2015) aimed to examine the effectiveness of secondary school budgets in implementing school projects. In identifying the school's priorities when planning school budgets and knowing the challenges that principals in this high school face when planning and managing the budget and analyzing strategies. This study population is represented by secondary school teachers and school principals in Sengerema province in Tanzania. The study sample consisted of 66 faculty members (school teachers, board members and school heads). The study used the descriptive survey method and used both the questionnaire and the interview to assess the reality. Main results: 80% of school principals plan their school budget according to their school needs and directives from the central authority such as the Ministry of Education and Vocational Training. And 93% of school principals maintained their budget by considering the priorities that the government had planned for its uses. Most of the school heads suggested that capacity building through workshops and seminars is of paramount importance in order to support their daily activities in the area of procurement such as purchasing notebooks, planning and managing projects.

Study of (De Bruin, 2014) also focused on the challenges facing the budget as a tool for oversight at the faculty because of its importance in ensuring sound financial management and accountability. The study used the qualitative method, where the interview was used as a tool for the study. The study sample consisted of 27 officials (10 financial officials, a treasurer, 12 secondary and primary school principals, and 4 responsible for development and institutional support). The most important results of the study: The governing bodies faced several challenges, the most important of which is the preparation and implementation of these budgets. The poor training of managers and officials in budgeting skills is a result of poor reading and training courses that officials have undergone.

Study of (Abdin, 2013), it aimed to know the reality of using the budget as a tool for planning and control in government colleges in the Gaza Strip, and the most important obstacles that limit its use. The study population consisted of all administrative levels that participate in the preparation, planning and implementation of budgets in government colleges in Gaza (dean, deputy dean/head of department and accountant), and 45 questionnaires were distributed, of which only 42 were refundable. The study adopted the descriptive analytical method. Among the most important findings of the study: The budget is used in government colleges in the Gaza Strip as a tool for planning in various activities. Weak use of the budget in government colleges in the Gaza Strip as a control tool, such as monitoring the performance of employees, monitoring actual performance with the plan.

Comments on previous studies

The previous studies were similar in their subject, as they all explained and detailed the importance of the budget as a control tool in different institutions, such as the study (Talahama, 2018) and the study (OYEBODE, 201), and they were also similar in the descriptive approach and in the tool that was represented in the questionnaire, such as the study (Al-Sa'adi and Obaid, 2021). And (Abdul-Qader and Awad Allah, 2020), (Talameh, 2018) and a study (Abdullah, 2018). Also, some previous studies were similar in the sample, where most of them were (random sample) such as the study (Al-Ramhi, 2017) and (Talahama, As for the study population, it was determined by multiple institutions and factories, such as the study (Deressa, 2018), the study (OYEBODE, 2018) and the study (Talameh, 2018). Differences: All foreign studies differed from Arab studies in their society, such as the study (Deressa, 2018). And the study of (MOSALA & MOFOLO, 2016) and (MGENI, 2015 and

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the study of (De Bruin, 2014), as all of these studies dealt with schools as a community to study and not institutions or companies. Other studies relied on the interview tool such as the study (OYEBODE, 2018) and the study of (MGENI, 2015) and (De Bruin, 2014) and the study (Talahama, 2018) used secondary data as a tool to study it with a questionnaire . As for the sample, the study (Abdul Qadir and Awad Allah, 2020) differed in its sample, which was the intentional sample of one of the grain companies in Sudan and the study (Deressa, 2018), which intentionally chose three economic and development offices out of 19 offices in Ethiopia.

What distinguishes this study (Research gap)

In terms of the aim of the study: the objectives of the previous studies, both Arab and foreign, differed in terms of relationship, impact and determining importance, while the current study is concerned with identifying the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem, in terms of the study population: This study is distinguished from previous Arab studies , being one of the first studies concerned with the role of the budget as a planning and control tool in schools and not other institutions, such as the study (Abdul Qadir and Awad Allah, 2020), which was in industrial companies, in terms of location: This study is also distinguished in its place (Jerusalem), where It is considered one of the first studies in the Arab countries - with reference to previous studies - which focus on studying the role of the budget as a planning and control tool in schools in the city of Jerusalem from the point of view of principals. It is also worth mentioning here the lack of studies related to Jerusalem schools, because the complex situation experienced by the schools of Jerusalem, in the absence of a unified supervisory reference for the schools, and this is what the Israeli occupation imposed on them.

This study came as a complement to previous studies related to the role of the budget as a planning and control tool, in order to identify the shortcomings in preparing and implementing budgets, their strengthening and strengths, and their development by officials.

Method and procedure

And that is by clarifying the method and procedures that the two researchers followed in implementing the study, including defining the study's curriculum, describing the study population, defining the study sample, preparing the study tool (the questionnaire), ensuring its validity and reliability, stating the study's procedures, and the statistical methods that were used to treat the results. Below is a description of these procedures.

3 – 2 :Study Methodology:

In order to achieve the objectives of the study, the study followed the descriptive survey method for its relevance to its nature.

3 – 3 :Study population:

The study population consisted of all school principals of the Palestinian National Authority in the city of Jerusalem who were at the head of their work during the academic year 2020-2021 AD, and their number, according to the statistics of the Directorate of Education in Jerusalem, was (55) principals.

3 – 4 :Study sample:

The study sample included a selected sample of (23) male and female managers, who were selected from the study population.

3 – 5 :Description of the variables of the sample members**Table (1): Distribution of study sample members according to study variables**

variable	Level	Repetition	percentage
Qualification	Bachelor	11	8.5
	Postgraduate	12	2.2
Experience years	From 5-10 years	3	0.1
	10 years and over	20	0.8
school level	Primary	6	1.6
	High Primary level	2	7.8
	Secondary	6	1.6
	primary and secondary	9	1.9

3 – 6 :Study Tool:

A questionnaire consisting of two parts was designed, the first part included the demographic variables of the study, and the second part included (30) paragraphs that varied to include the content of the study based on previous studies such as the study (Abdin, 2013).

3 – 7 :Validity of the tool:

After designing the questionnaire in its initial form, the validity of the study tool was verified by presenting it to a group of (9) arbitrators with expertise and experience. Where they were asked to express their opinion on the paragraphs of the questionnaire in terms of: the extent to which the language of the paragraphs is clear and linguistically sound, and the extent to which the paragraphs cover the studied aspect, and the addition of any information, amendments or paragraphs they deem appropriate where, for example, the term budget was modified to a budget in all paragraphs and the school level was added Instead of taught classes. The fourth paragraph was also replaced with "the school's regulations and instructions positively assist in the effectiveness of the budget to achieve the available goals" instead of "the school achieves its goals positively with the help of laws and regulations." According to these observations, the questionnaire was extracted in its final form. On the other hand, the validity of the tool was also verified by calculating the Pearson correlation coefficient for the items of the questionnaire with the total score of the tool, and it became clear that there was statistical significance in all the items of the questionnaire, which indicates that there is internal consistency between the items. The following table shows that:

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Table (2): Results of the Pearson Correlation Coefficient for the Paragraph Correlation Matrix of the Role of the Budget as a Planning and Control Tool in the Palestinian National Schools in the City of Jerusalem from the Point of View of Principals

No	R value	Statistical function	No	R value	Statistical function	No	R value	Statistical function
1	0.8**	0	11	0.9**	0	21	0.8**	0
2	0.7**	0	12	0.6**	0.003	22	0.8**	0
3	0.8**	0	13	0.8**	0	23	0.6**	0.001
4	0.7**	0	14	0.7**	0.001	24	0.7**	0
5	0.7**	0.001	15	0.6**	0.006	25	0.8**	0
6	0.7**	0	16	0.8**	0	26	0.9**	0
7	0.8**	0	17	0.7**	0	27	0.8**	0
8	0.7**	0.001	18	0.7**	0	28	0.8**	0
9	0.7**	0	19	0.6**	0.004	29	0.7**	0
10	0.5**	0.007	20	0.7**	0	30	0.561**	0.005

Statistically significant at 0.050 *

Statistical at 0.001 **

3 – 8 - 1 :Stability of the study:

The reliability of the tool was verified, by calculating the stability of the total score of the reliability coefficient, for the fields of study according to the stability equation Cronbach's alpha, and the total score for the role of budgeting as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the principals' point of view was (0.96) , and this result indicates the stability of this tool for the purposes of the study.

3 – 8 – 2 :Statistical processing:

After collecting the questionnaires and ensuring their validity for analysis, they were encoded (giving certain numbers), in preparation for entering their data into a computer to perform the appropriate statistical treatments, and analyzing the data according to the study questions. For each paragraph of the questionnaire, t-test, one way ANOVA, Pearson correlation coefficient, Cronbach Alpha stability equation, and simple regression slope analysis, using SPSS (Statistical Package) For Social Sciences.(

The grades within the grades (low, medium, high) were adopted to answer the study's questions regarding and to indicate the impact of each of the variables through the response of the sample members to the study tool, and the analysis of the statistical data obtained. To determine the degree of response averages of the study sample members, the following degrees were adopted:

Level	The arithmetic mean range
Low	Less than or Equal to 2.33
Medium	2.34-3.67
High	more than 3.68

The results of the study questions:

Results related to the first question: What is the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem?

To answer this question, the arithmetic averages and standard deviations of the responses of the study sample members were calculated on the paragraphs of the questionnaire that reflect the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem?

Table (3): Arithmetic averages and standard deviations of the responses of the study sample members to know the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem

No.	Items	Average	standard deviation	Level	percentage
30	The director submits the budget to the directorate (financial affairs department) for approval.	4.6	0.6	High	2.90%
15	The rules of exchange stipulated in the financial instructions of the Directorate shall be followed.	4.3	0.9	High	2.60%
8	When estimating the budget, revenues are estimated first, and then expenditures are estimated.	4.2	0.7	High	4.50%
17	The budget is prepared according to the financial principles and instructions in force in the Directorate.	4	0.9	High	4.50%
16	The shares of items in the budget are distributed as needed and necessary.	4.1	0.9	High	6.90%
28	Disbursement is made according to the school's estimated budget items.	3.9	1.1	High	2.80%

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29	The School Revenue Fund is managed by the School Principal and the Finance Committee.	3.9	0.9	High	2.90%
10	Previous years' budgets are used as a guide when preparing the budget.	3.9	0.9	High	4.80%
2	The school uses the budget as a plan to link detailed objectives with the strategic plan.	3.8	0.8	High	6.70%
3	A budget is an effective tool for linking a school's educational goals with available capabilities.	3.8	0.8	High	6.70%
7	The budget is a tool for verifying that the school has reached its planned goals.	3.8	0.9	High	6.70%
27	The financial control department in the directorate plays a major role in monitoring and evaluating performance.	3.8	0.8	High	6.70%
4	School systems and instructions positively contribute to the effectiveness of the budget to achieve the available goals	3.7	0.6	High	6.80%
5	The school budget is used as a financial plan for the utilization of available resources.	3.8	0.9	High	6.60%
9	Statistical information is used when preparing the budget.	3.8	0.8	High	6.60%
6	The school budget is used as a coordination tool for all of its activities.	3.7	0.9	High	8.40%
18	Market prices are taken into account when	3.7	1.1	High	8.50%

	preparing the budget				
13	The schedule attached to the budget is duly adhered to.	3.7	0.8	High	0.40%
1	The school uses the budget as a planning tool for all its educational activities	3.6	1	Medium	0.40%
20	The actual performance is compared with the budgeted performance periodically during the financial period.	3.6	0.9	Medium	2.30%
12	Budget preparation and implementation increases coordination and communication between the principal and school staff.	3.5	1.2	Medium	6.90%
21	Attention is given to the delivery of reports and information on budget deviation	3.4	0.9	Medium	6.90%
26	The implementation of decisions and corrective actions is monitored.	3.5	1.1	Medium	6.90%
11	Emergency circumstances are taken into account when preparing the budget.	3.4	1.2	Medium	3.90%
25	Appropriate decisions to be taken to remedy the deviation.	3.4	1	Medium	0.80%
19	The budget is used in the school for the purposes of controlling the performance of various activities.	3.3	1.3	Medium	0.70%
22	The nature of the deviation is determined	3.3	0.9	Medium	2.60%
23	The reasons for the occurrence of these deviations are studied	3.3	0.9	Medium	2.60%

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24	Responsibility for the deviation is determined.	3.1	0.9	Medium	8.20%
14	Everyone is consulted in preparing the budget according to his competence.	3	1	Medium	8.10%
Total degree		3.7	0.7	High	3.70%

It is noted from the previous table, which expresses the arithmetic averages and standard deviations of the responses of the study sample members on the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem, that the arithmetic mean of the total score is (3.7) and standard deviation (0.6), and this indicates that the role of the budget as a planning tool And supervision in the Palestinian national schools in the city of Jerusalem from the point of view of the principals came to a high degree, with a percentage of (3.7%).

The results in Table (1.4) indicate that (18) items came with a high score, and (12) items came with a medium score. The paragraph “The director submits the budget to the Directorate (Financial Affairs Department) for approval” obtained the highest arithmetic average (4.6), followed by the paragraph “The rules of exchange stipulated in the financial instructions in the Directorate are followed” with an arithmetic average (4.3). The paragraph “Everyone is consulted in preparing the budget according to his specialization” got the lowest arithmetic average (3.0), followed by the paragraph “Responsibility for the deviation is determined” with an arithmetic average (3.0).

This is explained by the adoption of the school administration on the scientific and modern foundations in building budgets, and the financial behavior of schools, and this indicates the awareness of the principals of how to prepare budgets and the correct methods of approving and determining them based on the special needs of the school, and based on the powers entrusted to him, and this result agrees with the study (Abdul Qadir and Awad Allah, 2020) that budgets and their preparation are part of the planning process through which the school seeks to develop and build.

It was also found that the disbursement process is carried out according to the general instructions in the Directorate, and this confirms that the level of control over budget management is high by the responsible authorities, and that the managers are committed to the law and the hierarchical peace with regard to budgets, and the disbursement process does not take place without supreme oversight, which is consistent with what It was found in the cohesion study (2018).

It was also found that estimating the budget is by estimating revenues first and then estimating expenditures, and this sequence is correct and leads to the preservation of school money. It exposes the school to the risk of bankruptcy due to financial confusion, and this result is consistent with the study (MGENI, 2015), which showed that the budget is usually based on school needs and within the capabilities of the school.

While it was found that not everyone is consulted according to the specialization regarding the budget, as this paragraph came to a medium degree, and got the lowest arithmetic average, and this

result can be explained that the revenues are usually few in schools and do not need committees or specialization to approve, so it is approved by the Before the school administration, such as the principal, his two deputies, and the accountant, for example.

As for the budget deviation, all the paragraphs came to a moderate degree, and this shows that the treatment of the deviation in the budget may not be at the general level, and it may not always be corrected, and this is due to the consideration of the budget being limited, so matters are dealt with at the school level.

Results related to the second question: Does the budget's role as a planning and control tool differ in the Palestinian national schools in the city of Jerusalem from the point of view of principals according to the variables of academic qualification, years of experience, and school level? To answer this question, it was transformed into the following hypotheses:

The results of the first hypothesis: "There are no statistically significant differences at the significance level ($\alpha \geq 0.05$) in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of principals due to the educational qualification variable.....

The first hypothesis was examined by calculating the results of the t-test for two independent samples and the arithmetic averages of the response of the study sample members in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the educational qualification variable.

Table (4): The results of the t-test for two independent samples of the response of the sample members in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the educational qualification variable

Academic qualification	Repetition	Average	standard deviation	T value	Significance Level
Bachelor	11	3.9	0.6	1.4	0.2
Postgraduate	12	3.5	0.7		

It is clear from the previous table that the value of "T" for the total degree (1.), and the level of significance (0.2), that is, there are no differences in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the educational qualification variable, Thus, the first hypothesis was not rejected.

This is explained by this consensus of opinion that the school's budget is limited and can be determined according to the existing capabilities, and according to the revenues, and it is considered by all school administrations as a means of planning and control in the school, and the fact that there is a convergence in the level of academic degrees for principals at the bachelor's or master's level Opinions are the same.

The results of the second hypothesis: "There are no statistically significant differences at the significance level ($\alpha \geq 0.05$) in the role of the budget as a planning and control tool in the Palestinian

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national schools in the city of Jerusalem from the point of view of principals due to the variable years of experience".

The second hypothesis was examined by calculating the results of the t-test for the two independent samples, the arithmetic averages of the response of the study sample members in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the variable years of experience.

Table (5): The results of the t-test of the two independent samples of the response of the sample members in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the variable years of experience

Experience years	Repetition	Average	standard deviation	T value	Significance Level
5 - 10 years	3	2.9	0.3	3.5	0.01
More than 10 years	20	3.8	0.6		

It is clear from the previous table that the value of "T" for the total score (3.5), and the significance level (0.01), that is, there are differences in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the variable years of experience, where it was The differences are in favor of experience (10 years or more), and thus the second hypothesis was not accepted, and this result explains that those with high experience in school administration have a greater ability to determine budgets according to capabilities and revenues than those with low experience, as they went through experiences during the stages of their management of the school. Experience is evidence of development and knowledge regarding budgeting.

The results of the third hypothesis: "There are no statistically significant differences at the significance level ($\alpha \geq 0.05$) in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of principals due to the school level variable".

The third hypothesis was examined. The arithmetic averages of the response of the study sample members to the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem were calculated from the principals' point of view due to the school level variable

Table (6): Arithmetic averages and standard deviations of the response of the study sample to the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the variable of the school level

School Level	Repetition	Average	standard deviation
Primary School	6	3.8	0.9
High Primary School	2	3.9	0.1
Secondary School	6	3.8	0.7
Primary and secondary school	9	3.5	0.6

It is noticed from Table No. (6) that there are apparent differences in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the variable of the school level, and to find out the significance of the differences, one way ANOVA was used as shown in Table No. (7).

Table (7): The results of the one-way analysis of variance test for the response of the sample members in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the variable of the school level

Source of variation	Squares Sum	Freedom Degrees	Squares of Averages	F value	Significant Level
between groups	0.5	3	0.2	0.3	0.8
inside groups	9.3	19	0.5		
Total	9.8	22			

It is noted that the value of P for the total score (0.31) and the significance level (0.8), which is greater than the significance level ($\alpha \geq 0.05$), that is, there are no statistically significant differences in the role of the budget as a planning and control tool in the Palestinian national schools in the city of Jerusalem from the point of view of the principals due to the variable The school level, and thus the third hypothesis was not rejected. This result explains that school administrations at all levels of education have the same capabilities, specifically in government schools where education is almost free, and the level of revenue depends on some donations from students, and from the local community, so the level of preparation School budgets are equal in schools at all levels (basic, high basic, secondary).

Recommendations:

1. The necessity of paying attention to the use of the budget in the areas of planning and control in schools within a strategic plan that reflects what is required of them.

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2. Increasing attention to human cadres based on the preparation and implementation of public budgets by holding training courses, as this increases their culture of how to prepare and implement budgets in schools and reduces the level of deviation from the path set for them later.
3. Implementing the decentralization system in the budget system, which enables managers and those in charge of financial matters to better plan, implement and prepare special.
4. Enhancing the opportunity to participate in preparing the budget for all teachers in the school, in order to ensure the realization of the largest number of projects for all curricula, which teachers seek to implement during the school year within the possibilities offered.

Future studies:

1. Obstacles facing school principals in using budgets for planning, control and decision-making in governorates other than the Jerusalem Directorate.
2. Studying the impact of the budget as a tool for planning and controlling the performance of employees.
3. Applying the centralization system in planning, preparing and implementing budgets in schools.

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