

Abstract

The budget system is amongst the important systems within every establishment. In fact it is amongst the important systems for the state as a whole. That is because of the great role it plays in the development projects and economy. Hence came the necessity of caring for the budget system and the observation of all the stages that it passes.

Amongst the stages that the budget system passes is the preparation stage. The researcher tries, through this study, to deal with a problem. It is the behavioural effect on preparing estimation (or rough) budgets in the public sector establishments, following there the inductive method in treating the following hypotheses:

- 1- The process of preparing the estimation budgets is affected by the behaviours of the personnel who participate in preparing them, the matter that makes it an unauthentic estimation budget.
- 2- The lack of participation of the bodies that execute the budget in preparing it impedes its execution.
- 3- The information given in the budget, being unrealistic , that makes it non- objective budget.
- 4- The training of the personnel who prepare the budget makes it a flexible budget.
- 5- Using computer in preparing budgets , facilitates and simplifies the process preparation.

The study included four chapters: the first chapter dealt with the methodology of the study and the previous studies. The second chapter dealt with the concept of budgets and the relation of the budget system within the establishment. The third chapter dealt with the manner and style of preparing budgets and the behavioural effect on preparing budgets. And the fourth chapter dealt with the analysis of data and the testing of hypotheses.

At the end the researcher mentioned the most important results and recommendations which the study reached that could contribute to solving the problems and the obstructions face the process of preparing the budget.

Amongst the most important results which the study reached : _

- 1- the preparation of estimation budget within the establishment depends ,in its major part, on personal judgment , the matter which affects negatively the process of applying it.
- 2- The exaggeration in setting the estimations given in the budget would make the budget non- objective.

- 3- The participation of the personnel who execute the budget in its preparation has a positive effect on the execution of the budget.
- 4- The preparation of estimation budgets in most of the government units and the public sector establishments on basis of items budget.

The researcher recommended the following:

- 1- Observing scientific bases in addition to personal judgment and experiences when preparing the estimation budget.
- 2- The participation of all the sectors of the establishment in setting the estimations of the budget to secure the achievement of its required aims in an optimal way.
- 3- Holding persistent training courses about the most important and the best methods and styles in preparing estimation budgets.
- 4- The inclusion of computer in an optimal way in the process of preparing the budget.