

Implementation and preparation of the planning budget in civil society organizations in Turkey. "Which concerns Syrian refugees"- A field study-

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Abstract: This paper examined the extent of the preparation and implementation of planning budgets in foreign civil Society organization (FCSO) in Turkey interested Syrian affairs, that aim analyze and evaluate the factual preparation and implementation of planning budgets by these organizations, identifying key problems encountered during the implementation stage by f organizations, to achieve the study objectives, the researcher has developed and distributed a questionnaire that was completed by 70 (FCSO) in Turkey. The study concluded that: the most of the (FCSOs) in Turkey is applying planning budgets, and rely on scientific principles, but the budget numbers are not convincing for those in charge of implementation. CSOs that apply planning budgets encounter problems such as: - lack of qualified personnel to oversee budget preparation and implementation. - The technical and behavioral problems that arise in preparing and implementing the budget. The organizations that rely on scientific methods when preparing and implementing planning budgets and working to reach a complete and coherent budget, can be to rely on it. It also can be modified planning budget numbers easily according to the change in the internal and external conditions of the organization while maintaining its validity as a basis for planning and control. * (FCSOs) in Turkey are setting budgets for short periods often years and is split these periods to control periods where they are at the end of the period to identify and analyze the differences between what is planned and what is real, which will accelerate in the early and treatable detect deviations. The study reveals a set of recommendations in that CSO should solve problems that affect the application of the planning budgets through concerned staff training, and CSO should employ recent scientific approaches for estimating their budgets in order to produce actual and achievable projections.

Keywords: organization, civil society organizations in Turkey, budget, planning budget, developing countries, Syrian refugee.

1. Introduction:

The establishment and spread of non-profit organizations at the present time is the most prominent positive phenomena in contemporary societies ^[1]. The increased importance of CSOs in Turkey came with the increasing needs of the Syrian refugees and with the evolution of the role they play in solving many social, economic and educational problems ^[2]. It has become imperative for those working in such organizations to take distinct interest in financial planning. Planning budgets system is one of the necessary tools for optimal planning and control of economic resources, as well as the evaluation of performance for all employees of any organization ^[1]. So, this research describes and analyzes the practical reality of the processes of preparation and implementation of planning budgets in (FCSOs) in Turkey, which cares for the Syrian refugees, through knowing to what extent those organizations depend on planning budgets system

and whether they follow scientific basis in their preparation and implementation. The study analyzed the factors that lead to the non-application of budget system and proposed necessary solutions to solve such problems, to improve those organizations and to increase their ability to survive in order to fulfill its objectives.

2. Literature Review:

Budgets are a detailed financial plan that quantifies future expectations and actions relative to acquiring and using resources. Budgets do not guarantee success but they certainly help to avoid failure, also it is a means by which it records in monetary terms of the realistic goals or objectives of the organization for the coming year. In addition, they viewed budget as a tool to monitor the financial activities throughout the years. As well as the budget is "a financial and/or quantitative statement prepared prior to a defined period of time, of the policy to be pursued during that period for the purpose of attaining the objective. As per these definitions, budget is the expression of future targets (objectives) in numerical numbers. The process of getting these numbers is termed as Budgeting ^[1,2,3,4].

Characteristics of budgeting:

Gopal put the following characteristics of the budget as a technique of formulating budgets: budgeting is a comprehensive business plan showing what the enterprise wants to achieve and prepared in advance for a definite period of time. Budget expresses in quantitative forms, physical or monetary terms, or both and serves to achieve a given objective, but needs an essential accounting system ^[4]. Overall a budget is prepared to have effective utilization of resources and for the realization of objectives, as efficiently as possible, to achieve the anticipated targets, planning, co-ordination and control that are the important main tasks of management, through budgeting and budgetary control ^[4].

Role/Purpose of Budget:

Drury put four purposes for the budget that are: planning, coordination, top management oversight and motivation. The planning is a decision making in advance. Hence, it serves as an action control for managers to think the future ahead and make decision in advance to enables managers to understand the organization's opportunities and threats, strengths and weaknesses, and the effects of possible strategic and operational decisions, then reduces the risk of organizations by this control action ^[5]. While the coordination involves a top down and bottom up communication in an organization that forces the sharing of information across the organization ^[5]. The final purpose is motivation, the plans and budgets become targets that affect manager motivation because the targets are linked to performance evaluations and, in turn, various organizational rewards. People perform better if they are asked to attain specific performance targets that are neither too easy nor too difficult to achieve especially expressed in financial terms which are

the most tangible output of most firms' annual budgeting processes ^[5,6], has also identified that budget has a number of use full advantages including: planning annual operations, coordinating the activities of the various parts of organization and ensuring that the parts are in harmony with each other, communicating plans to the various responsibility centre managers, motivating managers to strive to achieve the organizational goals, controlling activities; and evaluating the performance of managers, the functions of the budget are seen in the figure (1). The overall relationship among the various budgeting purposes are depicted in the work of ^[7] taken from Hongrene and ^[6].

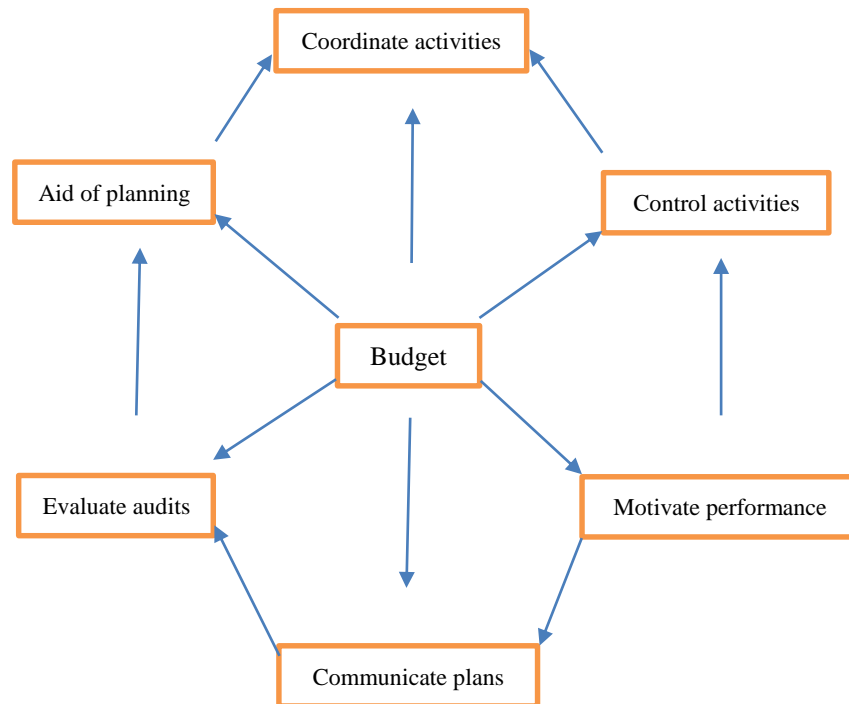


Fig. (1): Functions of Budget ^[6].

Budgetary control meaning and requisites:

There is a concept known as budgetary control where budget is a means and budgetary control is the end result. The establishment of budgets relating to the responsibilities of executives to the requirements of a policy, and the continuous comparison of the actual with the budgeted result, either to secure by individual action the objective of the policy or to provide a basis for its revision ^[4]. **Gopal** states that establishing budgetary control involves: establishment of budgets, continuous comparison of actual with the budgets for achievement of targets and fixing the responsibility for failure to achieve the budget figures, and revision of budgets in the light of changed circumstances. This facilitates the management to take the required corrective action by the persons who have been made responsible, but contributed for the failure. For a budgetary control to be successfull there must be requisites to be considered: a) there should be clear perspective of the objectives to be achieved through the budgetary control system. To achieve, the following problems are to be sorted out: laying down the plan for implementation to achieve the objectives,

Bringing co-ordination amongst the different departments and controlling each function so as to bring the best possible results. b) The first step is to have clear organization chart explaining the authority and responsibility of each individual executive. There should be no uncertainty regarding the point where the jurisdiction of one authority ends and that of another begins. c) The flow of information should be quick so that the budgets are implemented. **Two-way communications is important.** What is required to be achieved and how it is to be achieved should reach the lowest level. Similarly, upward communication in respect of implementation difficulties should reach the top level to sort out, without loss of time. The performance reports at the various levels help the management in monitoring and leading to the achievement of the budgeted goals. d) Budget preparation and control are done at the top level. However, involvement of all persons, including at the lower level, is necessary in framing the budget and its implementation for the success of budgetary control that depends more on the active participation of all employees of the organization. In practice, budgets are executed at the lower level. With experience, they can offer practical suggestions that can lead to success. e) Despite the best planning and foresight, still there may be occurrences that may require adjustments. Budgets should work in the changed circumstances (flexibility). f) There should be incentive in achieving the required targets. All persons should be motivated to improve their working to achieve the goals set in the budgets ^[4].

Budget Process

The process of budgeting generally involves an iterative cycle which moves between targets of desirable performance and estimates of feasible until there is, hopefully, convergence to a plan which is both feasible and acceptable ^[8]. In addition ^[4], suggested that the budgeting process usually includes the formation of a budget committee; determination of the budget period; specification of budget guidelines; preparation of the initial budget proposal; budget negotiation, review, and approval; and budget revision. The following ways are applicable budgeting process:

1. Budget forms and instructions are distributed to all managers.
2. The budget forms are filled out and submitted.
3. The individual budgets are transformed into appropriate budgeting/accounting terms and consolidated into one overall company budget.
4. The budget is reviewed, modified as necessary, and approved ^[9].

Approaches in budgeting:

Budgets are usually produced by three main approaches, namely:

a) Top-down budgeting: Top managers have rights to set all budgeting targets because they are believed to have more holistic vision about strategies, objectives and resources of the organization than lower level managers ^[10]. The top-down budgeting can bring some benefits: firstly, it can increase forecasting and

planning roles of the budgets ^[11]. Also, it can be more effective to allocate resources and control cost from high-level of the company ^[12]. Thirdly, authoritative budgeting can prevent local managers from manipulating their compensation. Nevertheless, the top-down approach has some drawbacks. top managers themselves sometimes have difficulties in finding correct solutions for intensive lower-level tasks. To solve those problems, lower level managers should have opportunities to get involved in the budgeting process. Also, the management team should have great experiences, knowledge and abilities to properly allocate resources and prepare budgets ^[12,13,14].

b) Bottom-up budgeting: the bottom-up process is a very beneficial for companies, It is a participative method that utilizes knowledge of both managers and employees to prepare budgets. This approach enables every individual to involve in the budgeting process, to rely on their localized information in setting goals and to influence their day-to-day activities and performance targets ^[10]. Hence, bottom-up budgets are accurate because they are prepared by employees and managers who are the closest to the sources of revenues and costs. Additionally, the bottom-up process can support communication and coordination in various departments in the organization ^[12]. However, the participative budgeting process is still criticised for several reasons. This approach consumes a large amount of time for budget preparation at each department, and for review and integration at top-management level. Any feedback or modifications require a repeat of the whole process from the lowest to top management level. In addition, local managers may find it difficult to prepare budgets and allocate resources due to the lack of expertise and knowledge about overall strategic goals and objectives. Also, this approach is problematic because managers may benefit from strategically misreporting private information ^[10].

c) Comparisons of top-down and bottom-up approaches: because each of the two budgeting approaches has its pros and cons, it is suggested by some recent research that the methods should be mixed used. The flexible combination between top-down budgeting and bottom-up budgeting can obtain optimum results for the companies ^[12].

Alternative budget Approaches

Drury ^[6], has summarized the various budgeting approaches. The approaches according to Drury are:

- * Incremental budgeting - An approach to budgeting in which existing operations and the current budgeted allowance for existing activities are taken as the starting point for preparing the next annual budget and are then adjusted for anticipated changes.
- * Line item budgets - The traditional format for budgets in nonprofit organizations, in which expenditures are expressed in considerable detail, but the activities being undertaken are given little attention.

* Rolling budgeting - An approach to budgeting in which the annual budget is broken down into months for the first three months and into quarters for the rest of the year, with a new quarter being added as each quarter ends, also known as continuous budgeting.

* Zero-based budgeting - An approach to budgeting in which projected expenditure for existing activities starts from base zero rather than last year's budget, forcing managers to justify all budget expenditure, also known as priority-based budgeting.

Charities / Non-government organization "NGOs"

The NGOs as Legal entities established with in a regulated and legal frame work normally hosted by a mix of national and legal government structures ^[15].

Moreover, not for profit organizations as defined by ^[1] are entities that possess the following characteristics not usually found in other organizations:

* They receive contributions from significant resource providers who do not expect a commensurate or proportionate monetary return.

* They operate for purposes other than to make a profit.

* There is an absence of ownership interests like those of business enterprises.

Drury indicated that in connection to NPF, non profit-making organizations include churches, charitable organizations, clubs and government units such as local authorities, require accounting information for decision-making, and for reporting the results of their activities ^[6]. The public charities as:-

1. A church, school, hospital, governmental unit, or publicly supported charity;
2. An organization that receives more than one-third of its support from a combination of contributions, membership fees, and gross receipts from exempt activities and no more than one-third of its support from a combination of investment income and net unrelated business income after taxes; (in the context of USA).
3. An organization operated exclusively for the benefit of organizations already described; or
4. An organization founded and operated exclusively for public safety ^[16].

The non-governmental organization, tell us more about what it is not, rather than what it is. NGOs operate in a wide range of fields and come in all shapes and sizes. Whilst each one is unique, most share some common features:

* They are values-led, their prime motivation is a desire to improve the world in which we live.

* They are not-for-profit (but note that they are still allowed to make sur-pluses).

* They have many stakeholders an NGO is an alliance of many different interests.

* They are governed by committee of volunteers the Governing Body.

* They are private autonomous organizations, independent of the State ^[17].

NGOs budgeting:

Budgets serve these additional functions for well-managed nonprofits, the budgets provide the financial and operational guidance management and staff need to implement board policies and directives, and allow management to measure and guide current and long-term financial health and operational effectiveness. Budgets guide the acquisition and use of resources, and anticipate operational expenses and identify income to pay for such expenses and control spending and avoiding deficits. It helps integrate administrative, staff, and operating activities. Budgets that can serve as the basis for performance reviews and, in some cases, compensation criteria allow management to monitor actual income and expenses, comparing them to the amounts budgeted, assessing the nonprofit's overall financial situation, and altering plans as needed ^[18]. Generally, the main reports produced by NGOs include: donor report - donors require that an NGO is able to demonstrate financial soundness before granting the release of funds. In most cases the report will include a budget compared to actual summary, accompanied by a narrative report on the activities being undertaken, and reporting to beneficiaries To participate fully in an NGOs work, beneficiaries need access to information about the NGOs plans, resources and activities ^[17].

Previous Studies:

This paragraph summarizes the studies from theoreticians and other researchers who have carried out their research in the purposes of budget. The specific areas covered are the purpose of budgeting and their characteristics, budgetary control meaning and requisites, budget process, issues in budgeting, CSOs in turkey, budgeting in civil society organizations interested in Syrian affairs, and empirical studies, literature gap and conceptual frame work.

That operational planning is considered an important tool for translating government policies and strategic objectives into day-to-day management activities. However, developing countries suffer from persistent misalignment between policy, planning and budgeting. The medium term expenditure framework (MTEF) was introduced to address this misalignment. Kenya adopted the MTEF in the early 2000s, and in 2005, this study assessed the degree to which the health sector annual operational plan process in Kenya has achieved alignment between planning and budgeting at the national level, using document reviews, participant observation and key informant interviews. The Kenyan health sector was far from achieving planning and budgeting alignment caused by weak ministry of health stewardship and institutionalized separation between planning and budgeting processes; a rapidly changing planning and budgeting environment; lack of reliable data to inform target setting and poor participation by key stakeholders in the process including a top-down approach to target setting. There is a need for institutional integration of the planning and budgeting processes into a common cycle and framework with common reporting lines and for improved data and local level input to inform appropriate and realistic target setting ^[19].

The budget preparation approval and implementation are often ignored in libraries in spite of the serious implications they have for the smooth running of operations. They need for budgeting in libraries and budgeting technique in polytechnic libraries are examined; budget considerations for the library services are made, while best practices in budgeting for polytechnic libraries are presented in this paper. The democratization of fiscal management and the adoption of the principle of devolving budgeting allocation are then recommended for polytechnic libraries in this electronic age, where budgeting for libraries services is of utmost importance. The library budget must be drawn up, as it is the framework for running the core library activity that other library services are pivoted on no matter how small the resources, a plan has to be made and adhere to or implemented. Libraries are now complex entities with enormous resources that require a lot of planning to manage. Furthermore, libraries should embrace the principle of devolving budgeting allocations. This will ensure that divisional, sectional and unit leads, and subject librarian in preparing and managing library budgets. Finally budgeting in library should necessarily cater for all the aspects of both human and material resources ^[20].

There was a relationship between budget planning and the quality of educational services delivered at Kyambogo University. The manner in which the university's budget planning was conducted determined a significant 76.8% of the quality of these services. The fact that budget planning was perceivably conducted in a largely unsatisfactory manner explains therefore why the quality of the educational services delivered at the university was largely unsatisfactory. The university's budgets were planned in such a way that they failed to come up with all the educational programmes that would provide instructional capacity that stakeholders expected to be assured of educational services that respond reliably to students' educational needs. It is recommended that the university's budget planning should be improved through: estimating all the funds needed to effectively implement the proposed educational programmes. Funds required to adequately motivate the university's employees and purchase all the educational resources should be properly estimated. Finally restructuring the internal fees structure to make it yield enough funds. These results imply that most of the stakeholders of Kyambogo University who participated in the study would be satisfied with the quality of the university's educational services ^[21].

The budget roles were identified and include planning, communication, coordination, control, evaluation and motivation. The result from the analysis indicated that budget has a role in planning, communication, coordination, control and evaluation based on majority responses. However, the analysis for the role of budget for motivation has shown a contradictory result. Respondents agreed that budget has a role in motivation in their response in the detailed questions but opposed on their response on the single suggestion where it says budget is used for motivation in their respective organizations ^[22].

The study aims to examine budgeting practices in Vietnam due to the lack of research about budgeting practices in developing countries, particularly in Vietnam. Another purpose of the study is to compare budgeting patterns between small and medium size companies and large ones, and to find

possible association between firm size and budgeting practices. The study finds that most surveyed Vietnamese companies prepare budgets, especially traditional budgets such as annual budgets and operating budgets. On the contrary, —contemporary budgeting practices such as flexible budgets are not adopted widely. Additionally, it is consistent with previous research that the budgets do serve various purposes in organizations, but planning and control roles of budgeting are more essential than evaluation role. Thirdly, variance analysis is not widely adopted in surveyed companies. For those who conduct variance analysis, control purpose is more focused than evaluation purpose. The budgeting patterns in Vietnamese surveyed companies are quite similar in all firm sizes as only a few differences are found between SME and large company groups ^[23].

Most of the companies in Bahrain prepare long-range plans operating budgets, and they follow a definite budget and implementation methodology. Uses budget variances to measure the ability of the manager for timely recognition of problems, and to improve the next budget period. While both the listed and non-listed companies have reported many similar budget practices, the main differences were specific purposes served by budgets, degree of budget participation, periodicity of variance reporting, and purposes and authority evaluates budget variance reports. In certain cases, firm size influences budgeting practices. Contributes toward filling a gap in the literature on the use of budgets as a planning and control tool in developing countries. The study findings suggest that need for research on attituded held by the budgettees towards the use of budget variance in the context of advanced management accounting techniques ^[24].

The purpose of this study is to highlight the importance of using the planning Budgets in performing planning, control, and performance evaluation in the Jordanian Industrial Public Shareholding (JIPS) Companies. It also shows the degree of commitment demonstrated by the management of these companies for using and implementing planning budgets as well as the importance of involving all the internal departments in preparing the budget document. The study embraces five main hypotheses. The main objectives of these hypotheses are to show the following:

- To what extent the JIPS companies are committed to apply the planning budgets;
- The degree of using most recent and scientific approaches in performing planning process in line with planning budgets;
- The availability of cooperation among internal departments in order to provide the required information to perform planning budgets; and
- Tracking budget performance through comparing actual and planned budgets and identify budget variances ^[25].

3. Study Methods:

The problems of the research lie the answer to the following questions in order to know the extent of using the planning budgets in CSOs in Turkey:

1. To what extent are the administrations of the (FCSOs) in Turkey, aware of the importance of the application of planning budgets?
2. Is the preparation of the budget in (FCSOs) in Turkey based on a scientific basis to achieve the main objectives of the budget?
3. What are obstacles that face (FCSOs) in Turkey during the preparation and implementation of budgets? What are the underlying causes of those problems? and what are the necessary solutions to overcome those problems?

Owing to the importance of planning budgets as one of the most important tools of planning, control and performance evaluation, this research sheds light on the factors that help the growth of (FCSOs) in Turkey. Planning budgets is essential for donors and funders as most of them require a statement of future plans and various aspects of expenditure of the grants and aids that they provide.

This study was confined to (FCSOs) in Turkey, and that the importance of the vital role played by these organizations in the economic, social and educational development of Syrian refugees. However, they were not willing to respond to the questionnaires except 70%, providing reasons such as being too busy. The methodology that adopted in this study consisted of two parts, the first one was the books, previous studies, and articles that related to the search topic, that called "secondary sources", while the primary sources were data which collect about the views of the study sample through some personal interviews with some CFOs organizations and through the questionnaire, which consisted of: demographic information for research sample and data for the organization.

4. Results and Discussion:

There is a lack of statistical information in previous studies for civil society organizations and study the implementation of the planning budget, especially with regard to Syrian refugees because the Syrian problem is new.

There are several studies carried out the statistical process and did not examine the extent to which the planning budget can be applied

So, I conducted this statistical analysis in order to show the feasibility of implementing the planning budget in these organizations and how to use them.

The theoretical term: a number of researches and articles have been adopted which examined the possibility of implementing the planning budget in several areas, including civil society organizations and services such as education, health and others, which resulted in the implementation of the budget and obstacles that prevented them from implementing or failing to complete them.

The practical term: was done through a diverse and comprehensive questionnaire drawn from some of the results of previous research.

This research used questionnaires as a method of collecting data. The questionnaires were developed based on the literature review.

Data analysed method:

before processing the responses, the completed questionnaires were edited for completeness and consistency. The data was processed and grouped into categories. Descriptive analysis was used mainly to summarize the data collected. The data was edited for accuracy, uniformity, completeness and arranged for coding. SPSS 22 in combination with Microsoft excel program was employed in order to analyse the data collected using questionnaires. These programs enabled to generate descriptive statistics (such as percentages, mean, mode and Median), tables and graphs. Therefore, the data collected using questionnaires was presented using statistical measures such as bar graphs, frequency tables, percentages, and graphical presentations.

Based on the selected sample, the (FCSOs) were approached in order to obtain the required information for the research. However, they were willing to respond to the questionnaires except more than 30 organizations, providing reasons such as being too busy, confidentiality of information and so on, even though the questionnaires were silent in identification of the sample organizations.

Hence this research was conducted to find out as to whether these budget roles are given due consideration in the budgeting process of (FCSO) in Turkey. To address the research question and the research objective, data should have been collected. Therefore, questionnaires based on the literature review and budget roles were developed to collect the necessary data for analysis. Questionnaires addressing budget for planning, the principles of inclusive, realism, participation, unity of budget planning, flexible, division budget planning period to control period, and problems that facing in the preparation and implementation of the budget planning were incorporated in the detail questions of each item. Summary of the item and number of questions under each hypothesis is presented under table (appendix I)

4.1. Results:

This section presents the survey results obtained from sample that CSO in Turkey based on questionnaires distributed and available information.

4.1.1. Survey results:

As indicated in the previous chapter, survey was the main strategy of inquiry adapted to investigate the role of budget in (FCSO) in Turkey. To this end, the results obtained from the survey are presented in two parts. The first one reveals respondent's profile in relation to level of education, academic specialization, area of as assignment, and the field work of the organization, and followed by questions regarding the role of budget in foreign civil society organization in Turkey in part two.

4.1.2. Respondents and organizations profile:

Data from 70 (FCSO) employees was collected (100 organizations) "Gaziantep & Hatay". The results of the sample examined indicate that less than quarter (22.58%) only females, and educational level for more than half of sample (58%) is an undergraduate certificate, while diploma constitute about (23%) while 4 only have Ph.d degree (6.45%). For the academic specialization the amount of the respondents was quarter of them (26%) of business administration, while the largest percentage is for accounting (42%) and amounted to allocate banks and financial ratio of approximately 13%. The position of chief financial officer represents about (39%), the proportion of workers and assistant manager and accountant are equally as for the post (16%) each. As for the goals of the organization, we find that the majority working in the field of education and training (34%), followed by health and rehabilitation (24%), followed by women and children (15%), all results are shown in figure (2).

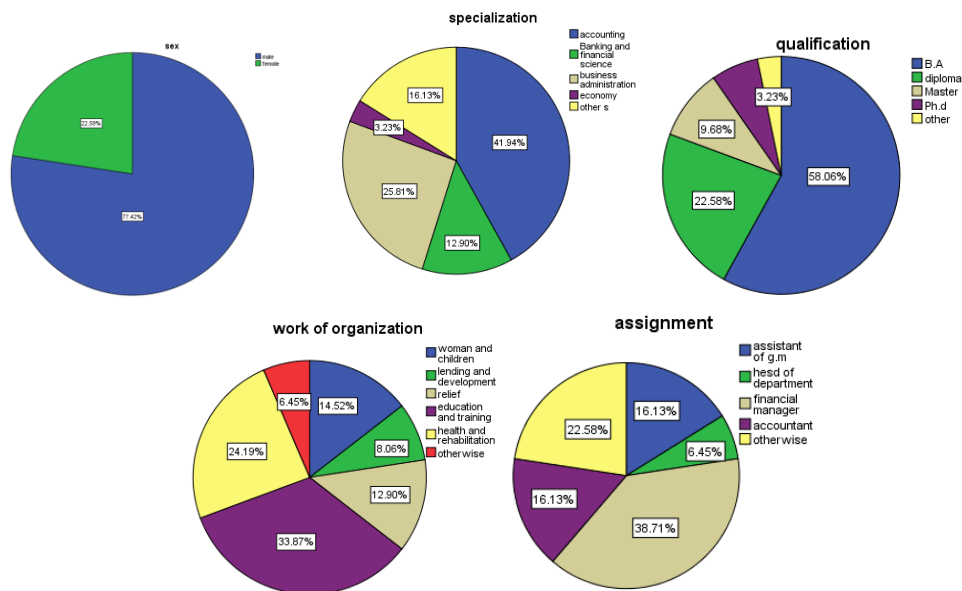


Figure (2): The % of the profile of respondents

Foregoing reflects the level of lack in the expertise and low in education within the cadres working in the organizations in research.

4.1.3. The results of analyzing the data statistically:

Questionnaires were recovered encoding and accepted using the SPSS statistical software version 22 with the aim of assisting in the process of analysis and test research hypotheses. For Likert scale used in the answers have been weighted answers to the following five degrees (5,4, 3, 2,1). To calculate the Likert scale with its limits the highest and lowest it has been calculating the range of $5-1 = 4$ relationship and then dividing this value by the number of periods of the scale, a 5 Which $4/5 = 0.8$ and thus become the new frontier of the scale as follows in the table (1):

Table (1) The new limits of the Likert scale

The degree of agree	Fully agree	Agree	Neutral	Disagree	Strongly disagree
The degree	5	4	3	2	1
The period	4.24-5	3.43-4.23	2.62-3.42	1.81-2.61	1 – 1.8

For the statistical methods used in the analysis are as follows:

* percentages with graphs to identify demographic characteristics in the sample, calculating the average to know the decrease or increase the responses of the sample of studying in each area of the questionnaire phrases, the standard deviation to identify the extent of dispersion and deviation of the responses of the study individual for each area of the study variables phrases and each axis of the main axes of the average, the closer the value to zero whenever centered responses and decreased dispersion through the scale (if the standard deviation is 1 or higher, it means lack of concentration and dispersion of responses), and T-Test for the mean of one sample (one-sample T.Test) to see the difference between the average of the paragraph and the neutral average "3". At last comparing the averages of many samples "ANOVA", to know the extent of existence of significant differences between the views of the sample according to demographic variables.

4-2. Testing and analysis of hypotheses:

The first hypothesis:

This hypothesis has been chosen by paragraphs 1-9 of the phrases of the first area of a questionnaire study. The data in the table (2), it is clear that all paragraphs were positive, where the ranging of the average of these paragraphs is between 3.6129 and 4.258, and the probability value (sig.) equal to 0.00, which indicates that the average degree of responding to these paragraphs have increased the degree of neutrality ,3, that is statistically significant at the level of $\alpha \leq 0.05$, this means that the approval of the members of the community this means that there is approval by the members of the community on these paragraphs so that was the higher the average value of the first paragraph is about 4.258 that say: Planning budgets are considered an ideal method that makes it easier to confrontation with problems. While we note that paragraph (8) that say: Planning budgets system is a way to motivate employees towards achieving the organization's goals, the average of this paragraph is 3.6129, that is the lowest value of the averages in this area.

In general, the table (2) show the averages of all paragraphs in the first hypothesis is equal 3.8925, and the value of (sig.) is 0.00 and the T-value is about 17.575, that means a statistically significant value at the level of $\alpha \leq 0.05$, Which means acceptance of the hypothesis that: "the administrations of foreign civil society organizations in Turkey realizes the importance and benefits of applying planning budgets".

Table (2): The analyses of the first hypothesis: the administrations of foreign civil society organizations in Turkey realizes the importance and benefits of applying planning budgets

No.	Question	average	T-test	Sig.
1	Planning budgets are considered an ideal method that makes it easier to confrontation with problems	4.2581	22.455	.000
2	The budget is considered an effective scale for the use of various resources	3.9677	11.686	.000
3	The application of Budgets system leads to provide the organization employed a detailed plan of action to achieve their goals	4.1290	14.488	.000
4	Planning budgets systems justifying their existence to donor's authorities	3.9355	9.126	.000
5	The ability of any organization to continue and success is linked to the efficient planning budgets system applied in the organization	3.7742	6.429	.000
6	The budget is used as a tool for effective control over the implementation of the organization's activities	3.8065	7.338	.000
7	The budget is used as a tool to check the arrival of the organization to the planned objectives	3.8387	8.116	.000
8	Planning budgets system is a way to motivate employees towards achieving the organization's goals	3.6129	5.293	.000
9	The application of planning budgets system leads to facilitate communication between the organization departments and thus the performance of the different sections thread	3.7097	6.249	.000
hypothesis	The administrations of foreign civil society organizations in Turkey realizes the importance and benefits of applying planning budgets	3.8925	17.575	.000

The second hypothesis:

This hypothesis has been chosen by paragraphs 10-26 of the phrases of the second item of a questionnaire study, this area has been divided into six items, each representing the principle axis of these scientific principles.

The figure (3) shows the highest average value for the items 5 and 6 was 4.231, while the average value of the second item is the lowest value of the average in this area that is about 3.4731.

Table (3): The analyses of the items of the second hypothesis: the reality of adoption of your organization on scientific principles when preparing and implementing planning budgets

No.	Item	average	T-test	Sig.
hypothesis	The reality of adoption of your organization on scientific principles when preparing and implementing planning budgets	3.8529	16.212	.000
1	The first item: the principle of inclusiveness in the preparation and implementation of budget planning in the organization	3.7500	11.026	.000
2	The second item: the principle of realism in the preparation and implementation of the budget planning	3.4731	6.008	.000
3	The third item: the principle of participation in the preparation and implementation of the budget planning	4.1774	13.265	.000
4	The fourth item: The principle of the unity of the budget planning	3.5323	4.586	.000
5	The fifth item: the principle of flexible planning budget	4.231	4.614	.000
6	The sixth item: the principle of the division of the budget planning period to control periods	4.2312	18.118	.000

In the second item in the paragraph 15 which says that the budget numbers are replace conviction for all operators, the average value is about 3.1613. This value close to the degree of neutrality "3". The value of the probability 0.191 that is larger than 0.05, Thus it turns out that this paragraph is non-significant.

in general: It is clear that the average of the entire field of the second was 3.8529, and the probability value is 0.000, while the T- value equal 16.212, which is statistically significant at the level of the α value ($\alpha \leq 0.05$). Which means acceptance of the hypothesis "the reality of adoption of your organization on scientific principles when preparing and implementing planning budgets" as shown in table (4).

Table (4): The analyses of the second hypothesis: the reality of adoption of your organization on scientific principles when preparing and implementing planning budgets

No.	Question	average	T-test	Sig.
The first item: the principle of inclusiveness in the preparation and implementation of budget planning in the organization				
10	Planning budget includes all aspects of activity of the organization	3.4516	4.036	.000
11	It is taking all the circumstances surrounding the organization when planning budget preparation	3.4194	2.702	.009

12	The budget reflects of the a comprehensive plan for the coming period of time and not a sub-plans for each of them stand-alone	4.0645	10.385	.000
13	The coordination gets between the sub-plans for the Organization in the light of the main objective	4.0645	12.429	.000
The second item: the principle of realism in the preparation and implementation of the budget planning				
14	Budget planning is based on interdependence in order to be a reason to make the plan is realistic	3.6774	8.242	.000
15	Budget numbers are replace conviction for all operators	3.1613	1.321	.191
16	Statistical and mathematical methods are used in the preparation of the budget reports	3.5806	4.811	.000
The third item: the principle of participation in the preparation and implementation of the budget planning				
17	Organization's management is working on activating the role of the participation of all levels of management in the preparation of planning budgets	3.9194	6.298	.000
18	Participation in the preparation of planning budgets lead to ensure a greater degree of accepted individuals while her execution and to attempt to make it a success	4.2097	10.289	.000
19	Participation in the preparation of planning budgets lead to the identification of planning budget problems and get quick results will help in the development of proposals that solve these problems	4.3548	14.249	.000
20	Participation useful in the preparation of planning budgets in achieving direct interaction between the authors and implementers budget	4.2258	11.518	.000
The fourth item: The principle of the unity of the budget planning				
21	Organization management works to achieve balance between the various aspects of the activity of the organization in order to reach a budget single integrated coherent reliable planning and control	3.6129	5.096	.000
22	Budgeting system applied in the organization based on common rules and methods	3.4516	3.118	.003
The fifth item: the principle of flexible planning budget				

23	Posibility of modifying the planning budget numbers easily according to the change in the internal and external conditions of the organization while maintaining its validity as a basis for planning and control	3.6129	4.615	.000
The sixth item: the principle of the division of the budget planning period to control periods				
24	Planning budget covering a specific time period	4.3871	15.393	.000
25	Distribution planning budget estimates and linked to shorter periods called periods controls to identify and analyze the differences between what is planned and actual	4.2903	19.375	.000
26	Distribution of planning budget estimating and linked to regulatory periods leads to accelerate the discovery of deviations and take action to address the negative effects of these differences	4.0161	8.278	.000
hypothesis	the reality of adoption of your organization on scientific principles when preparing and implementing planning budgets	3.8529	16.212	.000

The third hypothesis:

This hypothesis has been chosen by paragraphs 27-35 that justify the problems faced by foreign civil society organizations in Turkey when preparing and implementing planning budgets. Data from the table (5), it is clear that all paragraphs were positive, where the ranging of the average of these paragraphs is between 3.2981 and 4.09609, and the probability value (sig.) equal to 0.00, which indicates that the means that there is approval by the members of the responding of society on these paragraphs where the highest average value of the paragraph (29) reaching 4.0968 that says the weakness of the ability of departments to predict.

But the lowest value of the average of the paragraph number (23) which is about 3.2581, and the probability value is 0.000 that largest than 0.05, therefore the paragraph which says the absence of the basic requirements for the preparation of planning budgets its results were not significant.

In general, the table (5) show the averages of all paragraphs in the third hypothesis is equal 3.8100, and the value of (sig.) is 0.00 and the T-value is about 10.064, that means a statistically significant value at the level of $\alpha \leq 0.05$, Which means acceptance of the hypothesis that: "Foreign civil society organizations in Turkey, which is apply planning budgets system are experiencing problems when preparing and implementing planning budgets".

Table (5): The analyses of the third hypothesis: Foreign civil society organizations in Turkey, which is apply planning budgets system are experiencing problems when preparing and implementing planning budgets

No.	Question	average	T-test	Sig.
1	The lack of qualified staff to prepare a budget	3.8387	5.902	.000
2	The lack of information and statistics necessary for the preparation of the budget	3.8387	7.126	.000
3	Weak of the capacity of departments to predict	4.0968	8.339	.000
4	Non-use of modern scientific methods in the preparation of the budget and the weakness of talent at the implementation of the budget	3.9677	6.921	.000
5	Instability of goals	3.8710	6.358	.000
6	The absence of the basic requirements for the preparation of planning budgets	3.2581	1.822	.073
7	The difficulty of estimating future expenses	3.6452	5.031	.000
8	Trying of divisions and departments to creating a surplus in their budgets to make it easier in order to avoiding bad perception of their departments	3.8065	6.120	.000
9	The lack of incentives that linked to performance which affects the motivation of individuals towards the implementation of the budget	3.9677	7.329	.000
hypothesis	Foreign civil society organizations in Turkey, which is apply planning budgets system are experiencing problems when preparing and implementing planning budgets	3.8100	10.064	.000

ANOVA analyses:

It can shorten analysis and discussion, as in the following table (6):

Table (6): ANOVA analyses: to compare the averages:

Hypo.	Level education	Academic specilization	area of assignment	Field of organization
1	F=.052, Sig=.995 Non-significant	F=4.768, Sig=.002 significant	F=3.207, Sig=.019 Significant	F=1.131, Sig=.355 Non-significant

2	F=1.080, Sig=.375 Non-significant	F=1.202, Sig=.320 Non-significant	F=.862, Sig=.493 Non-significant	F=.318, Sig=.900 Non-significant
3	F=1.783, Sig=.145 Non-significant	F=2.362, Sig=.064 Non-significant	F=1.643, Sig=.176 Non-significant	F=.734, Sig=.601 Non-significant

The table (6) shows that here are no significant differences between the average opinions of the sample depending on the practical qualification and field work of the organization and academic specialization and level education except for the first hypothesis, which relate to the organization to realize the importance and the role of planning budgets, it was found that there are significant differences emerged when both the level education and academic specialization.

As a result of the work of the civil society organizations for the Syrian refugees in Turkey, which began for a short period of time due to the lack of study of the planning budget in full and application and the result of the ignorance of the workers in this regard and the results indicated that there is a shortage and inability to apply the budget planning due to lack of specialized qualifications and high efficiency as a result Migration of these competencies to Europe and other countries to finding of work and remained in organizations with few expertise without specialization.

5. Conclusion

- * Departments of (FCSOs) in Turkey recognizes the importance and benefits of implementing budget planning as it is considered a tool for communication, control and planning.
- * Budget planning in (FCSOs) in Turkey include all aspects of the activity of the organization, taking into account all circumstances when assessing budget items, thus avoiding bottlenecks and various malfunctions in the organization departments.
- * Organizations that rely on scientific methods when preparing and implementing planning budgets and working to reach a complete and coherent budget, can be to rely on it. It also can be modified planning budget numbers easily according to the change in the internal and external conditions of the organization while maintaining its validity as a basis for planning and control.
- * (FCSOs) in Turkey are setting budgets for short periods often years and is split these periods to control periods where they are at the end of the period to identify and analyse the differences between what is planned and what is real, which will accelerate in the early and treatable detect deviations.
- * The application of planning budgets in (FCSOs) in Turkey faces many problems can be summarized as follows:

- a. lack of availability of qualified personnel for the preparation of the budget and the weak capacity of departments to predict and do not use scientific methods in statistical forecasting estimates for planning budget.
- b. There are problems in the behavioural aspects of the preparation and implementation of planning budgets, such as the absence of incentives linked to performance which affects the motivation of individuals towards the implementation of the budget and try to create divisions and departments have a surplus in their budgets to make it easier to achieve and even avoid bad perception of their departments.

Recommendations:

- * The necessity for applying the planning budgets by all (FCSOs) in Turkey due to its importance in accomplishing the management functions of planning, controlling, and performance evaluation
- * The (FCSO) in Turkey should solve problems that affect the application of the planning budgets through concerned staff training,
- * The (FGCSO) in Turkey should employ recent scientific approaches for estimating their budgets in order to produce actual and achievable projections.

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الملخص :

هذا المقال يبحث في مدى إعداد وتنفيذ الموازنات التخطيطية في منظمات المجتمع المدني الأجنبية في تركيا المهمة بشؤون اللاجئين السوريين، والتي تهدف إلى تحليل وتقييم الإعداد الفعلي وتنفيذ الموازنات التخطيطية من قبل هذه المنظمات، وتحديد المشاكل الرئيسة التي واجهتها خلال مرحلة التنفيذ من قبل المنظمات، لتحقيق أهداف الدراسة، قام الباحث بتطوير وتوزيع استبيان تم إكماله من قبل 70 منظمة مجتمع مدني في تركيا. وخلصت الدراسة إلى أن: معظم منظمات المجتمع المدني في تركيا تطبق الموازنات التخطيطية، وتعتمد على المبادئ العلمية، ولكن أرقام الموازنة ليست مقنعة للمسؤولين عن التنفيذ. تواجه منظمات المجتمع المدني التي تطبق الموازنات التخطيطية مشاكل مثل:

- الافتقار إلى الموظفين المؤهلين للإشراف على إعداد الموازنة وتنفيذها.

- المشاكل الفنية والسلوكية التي تنشأ عند إعداد الموازنة وتنفيذها.

ويمكن للمنظمات التي تعتمد على الأساليب العلمية عند إعداد وتنفيذ الموازنات التخطيطية وتعمل على الوصول إلى موازنة متكاملة ومتناسكة تعتمد عليها. كما يمكن تعديل أرقام الموازنة التخطيطية بسهولة وفقا للتغير في الظروف الداخلية والخارجية للمنظمة مع الحفاظ على صلاحيتها كأساس للتخطيط والسيطرة. وكشفت الدراسة عن مجموعة من التوصيات في أن منظمات المجتمع المدني يجب أن تحل المشاكل التي تؤثر على تطبيق الموازنات التخطيطية من خلال تدريب الموظفين المعنيين، ويجب عليها أيضا استخدام نهج علمي حديث لتقدير موازاناتها من أجل إنتاج توقعات فعلية وقابلة للتحقيق.

الكلمات المفتاحية: المنظمات، منظمات المجتمع المدني في تركيا، الموازنة، الموازنة التخطيطية، البلدان المتطورة، اللاجئين السوريين.