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2 ABSTRACT

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87.....(One-Sample Kolmogorov-Smirnov)	(20)
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Abstract

"Evaluate the financial management for Non-Governmental organization in Gaza strip"

Study Aims:

The purpose of this study was aimed to identify The reality the Financial Management in The Non-Governmental Organizations in the Gaza Strip.

Research Methodology: Researcher used the descriptive and analytical analysis method.

Study Tool: The researcher used the questionnaire as a tool for primary data collection of a direct relationship with the subject of the study.

Study sample: The researcher used comprehensive survey to (698) Non-Governmental Organizations in the Gaza Strip.

Conclusions:

1) Financial management does not exist in the vast majority of the study sample. 2) Majority of the study sample are not aware of the scientific concept of the financial management. 3) The financial management has not given the adequate importance. 4) Financial management application and practices has not developed within the study sample parallel to the evolution of the financial management theoretical framework adopted by Finance's thinkers and writers. 5) Members of the study sample agree that there are obstacles facing the practicing and use of financial management. 6) Existed relationship was obvious between the practices and use of the financial management concepts and its granted interest. 7) There are significant differences in practicing and the use of financial function due to the personal characteristics of the financial manager. 8) There are significant differences in practicing and the use of financial function due to organizational factors. 9) There is a relationship between practicing and the use of financial function and clarity of the financial management concept of the Financial Manager. 10) A relationship exists between the clarity of the financial management concept and all of qualifications, experience and training of the financial manager. 11) The existence of negative relationship between practice and use of financial function and constraints that non-governmental organizations faced in the Gaza Strip. 12) The existence of relationship between constraints of practice and the use of the financial management and the personal variables of financial manager.

Recommendations:

Allocation of financial manager or comptroller for each organization, holding of training courses to the governing bodies that illustrates the scientific concept of financial management, allocation of a separate department for financial management and prepare job analysis and description, the necessity to adopt financial management objectives and functions set out in the literature and thoughts of financial management, to study constraints of practicing and the use of financial management in those organizations according to the conditions and environment of each organization and then how to overcome those obstacles, and other recommendations.



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(2007) Matt Evans .1

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¹ Creating Value through Excellence in Financial Management

(2002) Kern .2

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(2001) Elizabeth K. Keating and Peter Frumkin .3

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² How to Assess Nonprofit Financial Performance

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³ "The Scope of the Role of a Chief Financial Officer - A Study In Singapore"

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(1992) Thomas J. Frosheiser, Brian H. Kleiner .5

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⁴ Effective Health Care Financial Management: A Home Health Care Perspective

⁵ Managing for Performance Financial Management

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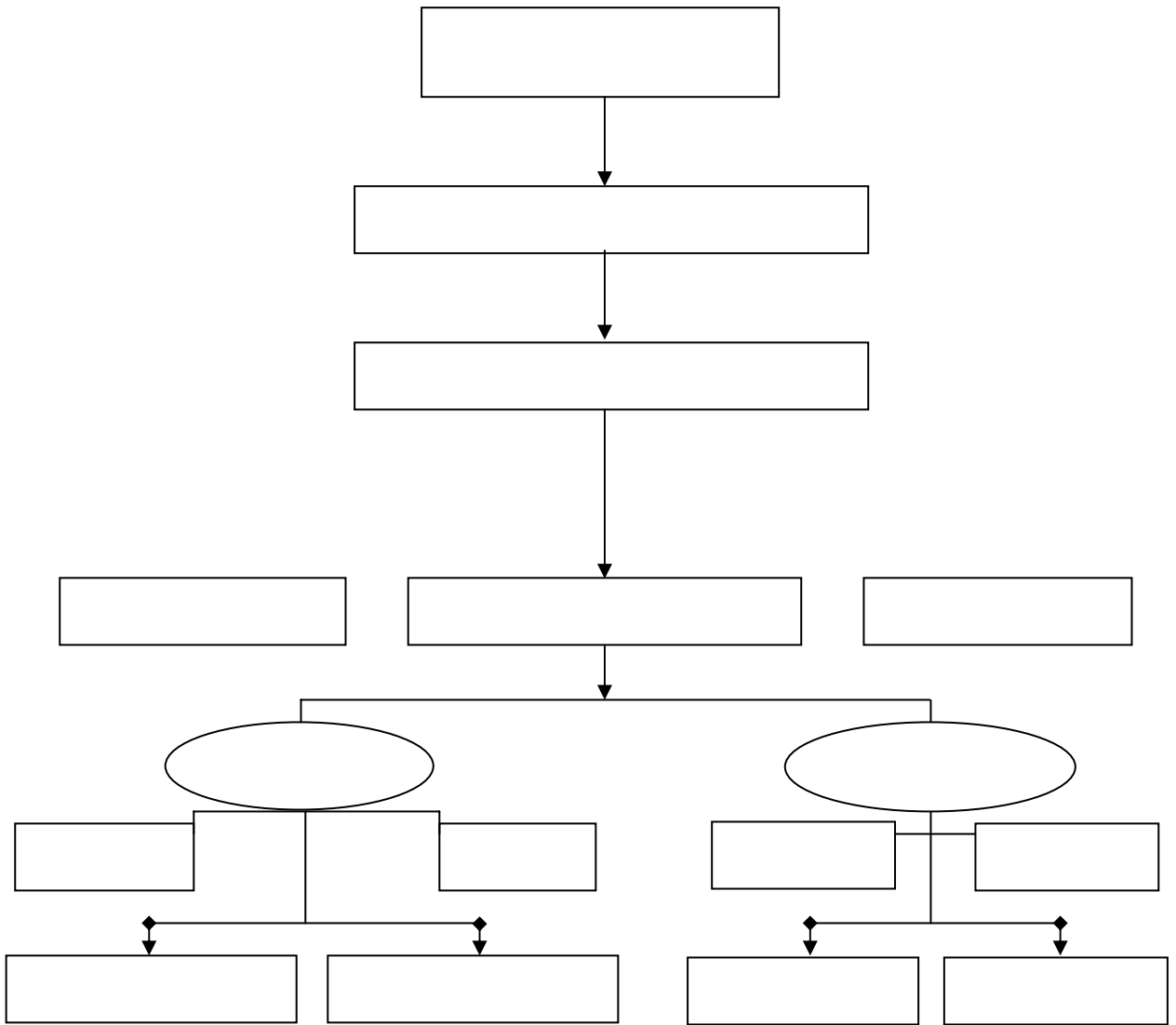
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(Treasurer)

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(custodial)

(Behar, 2002)

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(River Voices-Vol.11, No. 3)

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(Fundraising program)

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(Hakein, Seidner, 1998) .

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(Hakein, Seidner, 1998) .

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(Gabrielle, 2001) .

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- ❖ مقدمة
- ❖ منهجية الدراسة
- ❖ مجتمع وعينة الدراسة
- ❖ أداة الدراسة
- ❖ صدق وثبات الاستبانة
- ❖ المعالجات الإحصائية

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SPSS

(Questionnaire)

.(Statistical Package for Social Science)

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698		▪
2000/1		
	.2005/12/31	
	698	▪
	698	▪
(88)	610	▪
15	565	▪
	550	
	45	▪

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%27.3	30	%14.2	(1)
	%34.5	40 - 31	
	51	%24.0	50 - 41

(1)

14.2	78	30
27.3	150	40-31
34.5	190	50-41
24.0	132	51
100.0	550	

30

%85

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%9.8

%90.2 (2)

(2)

90.2	496	
9.8	54	
100.0	550	

%90.2

:

%8 " " %10.4 (3)

%20.7 " " %41.8 " "

%0.9 " " %18.2 " "

" "

(3)

10.4	57	
8	44	
41.8	230	
20.7	114	
18.2	100	
0.9	5	
100.0	550	

%41.8

%20.7

%60

:

%21.6

%2.0 (4)

%6.4

%66.4

%3.6 :

(4)

2.0	11	
21.6	119	
66.4	365	
6.4	35	
3.6	20	
100.0	550	

%89.0

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%27.5

%42.5 (5)

%8.7 4-2

11

%21.3 10-5

(5)

42.5	234	
27.5	151	4-2
8.7	48	10-5
21.3	117	11
100.0	550	

%30

%70

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%18.9 5

%69.1 (6)

%12.0 15-5

15

(6)

69.1	380	5
18.9	104	15-5
12.0	66	15
100.0	550	

%69.10 ()

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%51.7 (7)

%7.3

15-5

%41.1

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(7)

51.7	284	5
41.1	226	15-5
7.3	40	15
100.0	550	

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%6.1

%69.6 (8)

%1.9

%3.2

%1.3

%13.2

%4.8

(8)

69.6	375	
6.1	33	
3.2	17	
1.9	10	
1.3	7	
4.8	26	
13.2	71	
100.0	539	

(1999)

(Abdelkarim, 2002)

.(missions)

(2004)

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%53.3 %12.9 (9)

%14.9 %11.8

%7.1

(9)

12.9	71	
53.3	293	
11.8	65	
14.9	82	
7.1	39	
100.0	550	

(%53.3)

()

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%43.5 5 %41.8 (10)

10 %14.7 10-5

(10)

41.8	230	5
43.5	239	10-5
14.7	81	10
100.0	550	

() %58.2

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0.000	0.807	.	11.2
0.000	0.829	.	11.3
0.000	0.802	.	11.4
0.000	0.370	.	11.5

0.281 38 0.05 r r

(13) :() ■

()

r (0.05)

38 0.05 r

0.281

(13)

()

0.000	0.756		12.1
0.000	0.768		12.2
0.000	0.780		12.3
0.000	0.739		12.4
0.000	0.317		12.5
0.000	0.768		12.6
0.000	0.729		12.7
0.000	0.655		12.8
			12.9
0.000	0.803		
0.000	0.728		12.10
0.000	0.326		12.11
0.000	0.814		12.12
0.000	0.761		12.13

0.281 38 0.05 r r

(14) :() ■

()

r (0.05)

38 0.05 r

0.281

(14)

()

0.000	0.874		13.1
0.000	0.796		13.2
0.000	0.733		13.3
0.000	0.759		13.4
0.000	0.789		13.5
0.000	0.879		13.6

0.281 38 0.05 r r

(15) :() ■

()

r (0.05)

0.281 38 0.05 r

(15)

()

0.000	0.530		14.1
0.000	0.740		14.2
0.000	0.606		14.3
0.000	0.594		14.4
0.000	0.587		14.5
0.000	0.575		14.6
0.000	0.767		14.7

0.281 38 0.05 r r

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) (16) :(

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r r (0.05)

0.281 38 0.05

(16)

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0.000	0.698		15.1
0.000	0.745		15.2
0.000	0.832		15.3
0.000	0.722		15.4
0.000	0.842		15.5
0.000	0.869		15.6

0.281

38

0.05

r

r

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(2

(17)

.(0.05)

(17)

0.000	0.866		
0.000	0.893		
0.000	0.938		
0.000	0.912		
0.000	0.709		
0.000	0.802		

0.281

38

0.05

r

r

:Reliability :

:Split-Half Coefficient ■

: (Spearman-Brown Coefficient)

(18)
$$\frac{r^2}{r+1} =$$

(18)

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0.000	0.82346	0.6999	
0.000	0.777282	0.6357	
0.000	0.899103	0.8167	
0.000	0.930538	0.8701	
0.000	0.831298	0.7113	
0.000	0.877603	0.7819	
0.000	0.82138	0.6969	

0.281 38 0.05 r r

:Cronbach's Alpha ■

(19)

(19)

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0.8272	7	
0.7817	6	
0.9032	13	
0.8920	6	
0.7415	7	
0.8723	6	
0.8957	45	

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SPSS

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(Sample K-S

One sample t test .5

Independent samples t test .6

One Way ANOVA .7



((1- Sample K-S) -)

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(20)

(*sig.* > 0.05) 0.05

(20)

(One-Sample Kolmogorov-Smirnov)

	Z		
0.736	0.682	7	
0.148	1.132	6	
0.716	0.695	13	
0.760	0.667	6	
0.392	0.892	7	
0.554	0.792	6	
0.302	0.964	45	

(One Sample T test)

T

t

"549" 1.96 t t
 (% 60 0.05) "0.05"
 t t
 0.05) "0.05" "549" 1.96-
 (% 60
 0.0

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(21)

(%)	(%)	
86.2	13.8	2006
87.8	12.2	
90.2	9.8	
88.1	11.9	

%13.8 (21)

%12.2 (2005)

2006

%9.8 .

%11.9 .

(1

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(22)

18.2	100	
63.8	351	
8.2	45	
5.5	30	
4.4	24	
100.0	550	

%8.2 .

%80.00 (22)

%9.90

:

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.1

(23)

89.6	493	
10.4	57	
100.0	550	

%10.4 (23)

%89.6

.2

(24)

0	0	
100	57	
100.0	57	

%100 (24)

:

.3

(25)

8.7	48	
91.3	502	
100.0	550	

%8.7 (25)

%91.3

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(1

(26)

12.2	67	
87.8	483	
100.0	550	

%12.2 (26)

%87.8

:

(2

(27)

0.0	0	
83.6	56	
16.4	11	
100.0	67	

%16.4

%83.6 (27)

: (3)

(28)

10.4	7	
23.9	16	
65.7	44	
0.0	0	
100.0	67	

%23.9

%10.4 (28)

%65.7

: (4)

(29)

0.0	0	3
32.8	22	6-3
47.8	32	10 - 7
19.4	13	10
100.0	67	

%47.8

6-3

%32.8 (29)

%19.4

10-7

10

:

(5

(30)

11.9	8	
40.3	27	
47.8	32	
100.0	67	

%40.3

%11.9 (30)

%47.8

%87.8

26

()

.5

(1

(31)

9.8	54	
90.2	496	
100.0	550	

%9.8 (31)

%90.2

:

(32)

0.0	0	
79.6	43	
20.4	11	
100.0	54	

%20.4

%79.6 (32)

: (3)

(33)

9.3	5	
27.8	15	
62.9	34	
0.0	0	
100.0	54	

%27.8

%9.3 (33)

%62.9

: (4)

(34)

0.0	0	3
29.6	16	6-3
57.4	31	10 - 7
13	7	10
100.0	54	

%57.4

6-3

%29.6 (34)

%13

10-7

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: (5)

(35)

3.7	2	
37	20	
59.3	32	
100.0	54	

%37

%3.7 (35)

%59.3

%90.2 31

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(37)

0.000	29.490	89.27	4.46	0.0	0.0	4.2	45.3	50.5		10.1
0.000	29.490	89.27	4.46	0.0	0.0	4.2	45.3	50.5		10.2
0.000	-20.332	42.25	2.11	28.7	45.5	16.0	5.5	4.4		10.3
0.000	-20.227	42.25	2.11	29.3	44.4	16.6	5.5	4.4		10.4
0.000	-20.282	42.22	2.11	29.3	44.5	16.4	5.5	4.4		10.5
0.000	-20.408	42.18	2.11	28.9	45.5	15.8	5.5	4.4		10.6
0.000	-20.544	42.00	2.10	29.6	44.9	15.6	5.5	4.4		10.7
0.000	-7.933	55.64	2.78							

(10.2 10.1)

(37)

0.05

"%60"

	"%60"			
"		"		0.05
%89.27	"		"	%89.27
"	%42.25	"	"	"
"	"	%42.25	"	"
%42.18	"		"	%42.22
	.%42.00	"		"
2.78				
t	-7.933	t	%60"	%55.64
0.05	0.000		1.96-	
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	%42.22			
	..			

(38)

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0.000	-17.981	43.42	2.17	28.0	44.5	15.5	6.4	5.6		11.1
0.000	-18.662	42.98	2.15	28.1	45.1	15.5	5.5	5.6		11.2
0.000	-18.218	43.20	2.16	28.2	45.1	15.3	5.5	6.0		11.3
0.000	-19.048	42.84	2.14	28.4	45.1	15.8	5.5	5.3		11.4
0.000	22.980	78.33	3.92	3.5	5.1	12.2	54.9	24.4		11.5
0.000	-15.105	50.15	2.51							

(11.5)

(38)

0.05

"%60"

"%60"

0.05

" %78.33 "

%43.20

"

" %43.42 "

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" %42.98 "

.%42.84

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t -15.105 t %60" %50.15
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	t									
0.000	-18.246	43.56	2.18	27.1	44.4	17.1	6.5	4.9		12.1
0.000	-18.247	43.20	2.16	28.2	45.1	15.1	5.8	5.8		12.2
0.000	-16.619	45.71	2.29	20.4	46.4	22.2	6.5	4.5		12.3
0.000	-20.408	42.18	2.11	28.9	45.5	15.8	5.5	4.4		12.4
0.000	15.649	75.13	3.76	3.1	17.6	7.8	43.5	28.0		12.5
0.000	-17.522	44.51	2.23	22.9	48.2	17.8	5.6	5.5		12.6

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0.000	-14.833	46.76	2.34	19.6	46.4	18.9	10.7	4.4		12.7
0.000	-12.335	48.36	2.42	20.5	40.4	20.9	13.1	5.1		12.8
0.000	-19.465	43.35	2.17	24.5	48.5	16.9	5.6	4.4		12.9
0.000	-16.828	44.69	2.23	25.5	43.3	18.4	8.2	4.7		12.10
0.000	12.196	72.36	3.62	3.8	20.7	11.8	37.1	26.5		12.11
0.000	-20.077	42.40	2.12	28.5	45.5	15.8	5.8	4.4		12.12
0.000	-20.587	42.18	2.11	28.7	45.5	16.0	5.8	4.0		12.13
0.000	-18.178	48.80	2.44							

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	t									
0.000	-13.682	47.20	2.36	20.0	45.1	21.3	6.2	7.5		13.1
0.000	-14.520	46.73	2.34	20.0	45.8	21.5	6.0	6.7		13.2
0.000	-17.323	45.24	2.26	21.1	46.5	21.6	6.5	4.2		13.3
0.000	-15.415	46.25	2.31	20.2	46.0	22.2	5.6	6.0		13.4
0.000	-12.347	48.07	2.40	19.5	44.5	20.9	6.4	8.7		13.5
0.000	-13.435	47.31	2.37	20.0	45.1	21.3	5.6	8.0		13.6
0.000	-17.842	46.80	2.34							

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0.000	18.980	79.31	3.97	1.6	13.1	7.6	42.4	35.3		14.1
0.000	17.675	77.02	3.85	2.4	16.9	7.3	40.2	33.3		14.2
0.000	16.332	76.25	3.81	3.1	17.6	7.6	38.2	33.5		14.3
0.000	16.289	76.22	3.81	3.1	17.6	7.8	38.0	33.5		14.4

0.000	16.267	76.18	3.81	3.1	17.6	7.8	38.2	33.3		14.5
0.000	7.560	68.87	3.44	9.8	23.6	8.0	29.5	29.1		14.6
0.000	16.332	76.25	3.81	3.1	17.6	7.6	38.2	33.5		14.7
0.000	18.141	75.73	3.79							

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%71.8	3.59	2.57	5.40	0.25	50.6	41.18	أهداف الإدارة المالية في المنظمات غير الحكومية	
%89	4.45	0	0.98	3.62	53.26	42.14	وظائف الإدارة المالية في المنظمات غير الحكومية	
%85.6	4.28	2.14	3.92	0.14	51.32	42.48	وظائف المدير المالي	
%90	4.50	1.36	0.55	0	38.52	59.57	وظائف المراقب المالي	
%98	4.9	0	0	0	7.27	92.73		

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0.000	18.109	78.07	3.90	6.4	7.6	12.5	36.2	37.3		15.1
0.000	15.364	76.33	3.82	9.6	6.5	10.9	38.4	34.5		15.2
0.000	19.463	81.89	4.09	5.3	4.9	9.1	36.5	44.2		15.3
0.000	18.143	78.36	3.92	6.9	6.7	13.1	34.2	39.1		15.4
0.000	18.420	80.58	4.03	5.5	4.7	11.1	38.9	39.8		15.5
0.000	19.567	81.27	4.06	5.8	4.2	10.5	36.7	42.7		15.6
0.000	17.338	79.42	3.97							

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	t			
0.000	4.666	4.8547	4.2662	
0.057	1.943	4.6545	4.4000	
0.050	2.006	4.6573	4.3671	
0.120	1.580	4.8182	4.5644	
0.575	0.564	5.0000	4.9740	
0.002	3.182	4.3595	4.0868	

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		10	10 - 7	6-3	
0.000	18.448	5.0000	4.5313	3.9196	
0.000	15.385	4.6000	4.6062	4.0750	
0.000	26.481	4.6923	4.6082	3.9423	
0.000	12.657	4.7857	4.7917	4.1875	
0.350	1.070	5.0000	4.9955	4.9375	
0.000	23.533	4.8083	4.6941	4.1776	

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	F				
0.000	35.976	4.7500	4.0000	3.3571	
0.000	16.077	4.6313	4.2571	3.6000	
0.000	51.527	4.6971	4.1209	3.2692	
0.000	22.446	4.8229	4.4286	3.2500	
0.000	23.855	4.9955	5.0000	4.5000	
0.000	49.617	4.7730	4.3271	3.5526	

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	F				
0.000	16.597	4.5588	3.9196	5.0000	
0.000	9.175	4.5706	4.1375	4.6400	
0.000	15.231	4.5769	4.0144	4.7077	
0.003	6.490	4.7549	4.2813	4.7333	
0.351	1.069	4.9958	4.9375	5.0000	
0.000	15.026	4.6780	4.2253	4.8105	

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		15	15-5	5	
0.000	81.772	3.6169	2.7129	2.6556	
0.000	101.997	3.5818	2.4288	2.3426	
0.000	123.728	3.5186	2.4157	2.2593	
0.000	100.487	3.5455	2.2997	2.1417	
0.000	46.106	4.5000	3.8819	3.6365	
0.000	129.062	3.7301	2.7239	2.5784	

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		10	10-5	5	
0.000	14.995	3.0758	2.8177	2.6410	
0.000	16.282	2.8568	2.5623	2.3278	
0.000	14.250	2.7749	2.4673	2.2936	
0.000	14.689	2.7366	2.3835	2.1551	
0.000	18.130	4.1005	3.8697	3.5894	
0.000	20.002	3.0793	2.7895	2.5789	

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	F								
0.003	3.321	2.5976	2.5769	2.4286	2.7429	2.7143	3.0823	2.8263	
0.017	2.601	2.2901	2.3308	2.5143	2.5000	2.2000	2.7818	2.5552	
0.001	3.887	2.1939	2.2130	2.2308	2.4231	2.2534	2.8135	2.4878	
0.003	3.288	2.0775	2.1154	2.1667	2.2833	2.0196	2.7475	2.3933	
0.014	2.700	3.5151	3.7912	3.6531	3.6000	3.5294	3.8961	3.8503	
0.001	3.943	2.5059	2.5709	2.5564	2.6868	2.5294	3.0478	2.7951	

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