

*

()	(114)	.(%95)
-----	-------	--------

2007

(1
(2

:

:

(1)

(2)

:

:

: H01

: H02

:

:

(1994 Thompson)¹ **(1)**

(2003)² **(2)**

(Curristine,2005)³ **(3)**

(OECD)

(2000) (Scheers at.el,2005)⁴ (4)

(Sterck &Scheers, 2006)⁵ (5)

(100) (2006)⁶ (6)

(Srithongrung,2009)⁷ (7)

.2005 1965

(3.00) (6)

(1)

.(0.42) (4.48)

:

(K-S) Kolmogorove - Smirnov

(T) (7)

(α) (%95)

: (0.05)

" (1)

t - student = 8.528

"

Sig. = 0.029 < α = 0.05

t - student = 11.356

(2)

"

Sig. = 0.019 < α = 0.05

:

:

(1)

(2)

(3)

(4

(5

(6

:

:

(1

(2

(3

(4

: (2)

%		
0	0	(22)
37.8	43	(32) (23)
32.4	37	(42) (33)
19.3	22	(52) (43)
10.5	12	(53)
100	114	

: (1)

%		
76	114	
24	36	
100	150	

: (4)

%		
0.8	1	
19.3	22	(5)
35	40	(10) (6)
30.8	35	(15) (11)
14.1	16	(16)
100	114	

: (3)

%		
15.7	18	
69.3	79	
13.2	15	
1.8	2	
100	114	

: (5)

0.97	3.99		1
0.53	4.14		2
0.77	3.91		3
0.90	3.87		4
0.91	4.00		5
0.76	4.00		6
0.89	3.98		7
0.79	3.98		8
0.85	3.97		9
0.83	3.95		10

: (6)

0.42	4.48		1
0.87	4.30		2
0.64	4.27		3
0.95	4.16		4
0.85	4.14		5
0.77	4.09		6
0.86	4.00		7
0.94	3.85		8
0.93	4.03		9
0.88	4.01		10

: (7)		
	(a) Significant	
	0.452	
	0.343	

:

¹ -Thompson, Fred,& Mission-Driven,1994, Results-Oriented Budgeting: Fiscal Administration and the New Public Management, **Public Budgeting & Finance**, Fall94, Vol. 14, Issue 3pp1.
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³ - Teresa Curristine, 2005, Government Performance: Lessons and Challenges, OECD Journal on Budgeting, Volume 5 – No. 1, pp127.

⁴ - Bram Scheers, Miekatrien Sterck,& Geert Bouckaert, (2005), Lessons from Australian and British Reforms in Results oriented Financial Management, OECD Journal on Budgeting, Volume 5 – No. 2, pp133.

⁵ - Miekatrien Sterck,& Bram Scheers, (2006), Trends in Performance Budgeting in Seven OECD Countries, Public Performance & Management Review, Vol. 30, No. 1, September, pp. 47.
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(4)

(5) :

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(1)

(2)

(3)