

The Effect Of Employees Competency, Application Of Performance-Based Budgeting And Functional Supervision On The Performance (LKD) SKPD

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Abstract: The aim of this study is to know the influence of the officer competence, the implementation of performance budgeting, and the functional control on SKPD performance (LKD), either partially and simultaneously. Survey the sum of 76 responders covering all head on duty, secretary on duty, lead on the area, and some of an functional supervisor at 19 on duty regency of bone south celesbes province. Data have been collected by questioner. The tool of statistic analysis using path analysis. The result of this study indicates that the officer competence, the implementation of performance budgeting, and the functional control have been influence of the significant partially and simultaneously, on SKPD performance (LKD). It means that properly of performance accountability report of governmental institution on duty regency of bone south celesbes province influenced by equal to 67,3%, and by equal to 33,7% influenced by other factors are not included into this study model.

Key Words: Competence, Budgeting, Control, Accountability, Bone

1 INTRODUCTION

Based on Local Government Financial Reports (LKD), found assets worth Rp. 17.06 trillion whose management is not implemented properly. Furthermore, the interim results of BPK conducted in the first half of the 2007 budget year against 76 departments, state agencies and agencies showing that 31 of them were disclaimed by BPK. One decade later, BPK provided unqualified opinion on Bone County LKD for two consecutive years (2015 and 2016). These conditions also occur in several regions throughout Indonesia. The data shows weaknesses in accountability of state financial management, including the use of state budget is not optimal because of state financial leakage, ineffective internal control system in government institutions, and still low quality of financial statement presentation, all cases caused by low quality of human resources, CPC refused to give an opinion. However, after a decade later it is possible to improve quality or increase the competence of government employees resources in the management and accountability of regional finances, at least that the unqualified opinion results provided by BPK may be an indication of the improvement. Bontis et.al (1999) defines competence as complementary to a person including the knowledge, experience, skills, and attitudes necessary to be able to perform the job and interact optimally with various job demands. Competence arises in the form of work behavior, and effective working behavior born of good competence is the desire of any organization. In addition, competence is the bridge between the organization's "grand scenario" (vision-mission-strategy-key success factor) with strategic human resources management. Boyatzis (1982: 97) defines competence as a basic characteristic of a person who produces an effective performance and or high performance in a job. According to work competence is a representation of one's ability. Each individual competence describes their abilities or describes what they can do. The results of Vichita and Jintawee (2007) research on Spencer's competency model covering the five core competencies of knowledge, skills, abilities, attitudes and specific behaviors affect performance. At least it is proven when implemented by the Thai agriculture department to respond to government policies related to human resources in improving its performance. Xiao

Hu Wang (1999) discloses his findings that officials in Florida generally agree on clarity of organizational goals and adequate performance measurements made by competent officials indispensable in effectively applying performance-oriented budgeting. Mark Crain and Roark (2004) summarized the results of his research indicating that the implementation of performance-based budgeting can save the allocation of costs on each program by 2%, so that each program can be implemented efficiently. Fountain, et.al (2003) reveals that organizations should at least provide information through the publication of performance reports, reports on presentation of performance information that are also presented on various levels. As well as performance reports should be the result of verification conducted by an independent party From the results of the initial survey conducted in relation to the regional employees unit (SKPD) of the government service-according to the district secretary of Bone Regency that, the Working Unit of the Region has difficulties in determining the performance indicators, especially on non-physical programs caused by the quality of human resources is not sufficient, so the performance accountability is also less effective. In addition, performance measurements including inputs, outputs and outcomes, are not fully understood by the regional employees unit. It also becomes an obstacle in fulfilling its performance accountability to stakeholders.

2. RESEARCH METHODOLOGY

This research is descriptive research analysis through survey of population whose data obtained by using questionnaire in likert scale. This study uses statistical processing to explain the relationship between exogenous variables and their effects either partially or simultaneously to endogenous variables using path analysis model (path analysis). Judging from the time horizon, this study is cross-sectional studies. Methods of library research and field research are two methods used in this study began by reviewing the theory and previous research that are considered relevant to the determination of research instruments to collect primary data required. All data obtained from the respondents first tested the validity and reliability in order to accurately describe the concept measured. Test the validity of this research using spearman

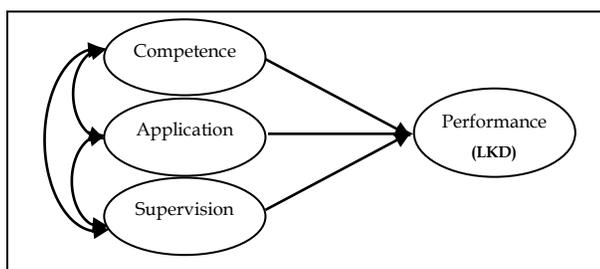
rho correlation method and reliability test using split half spearman-brown method. The data obtained are ordinal scale then transformed into interval scale by using Methode of Successive Interval (Harun Al-Rashid, 1994). This is done to qualify the use of path analysis method.

To examine the relationship between exogenous variables on endogenous variables in the structure of the research, we will use path analysis through the aid of lisrel program 8.7 with the following path equations:

$$Y = \rho_{YX_1}X_1 + \rho_{YX_2}X_2 + \rho_{YX_3}X_3 + \varepsilon_1 \quad (2.3)$$

The structure of the research can be described as follows:

Picture 2.1
Research Structure



3. RESULTS

By using Lisrel software Ver 8.7. The result of path coefficient calculation on the structural equation and the path structure diagram as follows: Effect of employees competence on performance (LKD) SKPD, through the implementation of performance-based budgeting and functional supervision at the Bone Regency Office of South Sulawesi Province. The t test statistic for X1 (tcalc) of the calculation using Lisrel software Ver 8.7 is 2.674. Furthermore the value is compared with the ttable value. Based on the t-student distribution table for $\alpha = 5\%$ and degrees free (19-3-1) obtained value ($t_{0.05 / 2.217} = 2.131$). The result of comparison of tcount obtained with table value is tcount bigger than ttable ($2,674 > 2,131$). Thus, the result of the empirical test that is performed expresses rejection of H0 or in other words receives H1. So it can be concluded that there is significant influence (significant) from employees competence on performance (LKD) SKPD Bone Regency Office of South Sulawesi Province. The magnitude of direct and indirect influence of the employees competence on performance (LKD) SKPD is $= \rho_{YX_1} \times \rho_{YX_1} = 0.424 \times 0.424 = 0.179$ (17.9%). From the above calculation results obtained direct influence of employees competence variables on the performance (LKD) SKPD of 17.9% or weak influence by category Guilford. This shows that the competence of the employees of the bone regency in South Sulawesi province has a direct impact on the availability of good and quality SKPD (LKD) performance. Based on additional information obtained from respondents related to competency dimension which include knowledge, experience, attitude, and skill shows that, knowledge and skill of employees of bone regency in south sulawesi related to accounting system is considered inadequate due to lack of education and training that they can take because several obstacles, such as the lack of awareness by the local government of the importance of quality improvement of

employees resources that can be proven by the recruitment of accounting personnel who are not considered, the inaccuracy in the determination and involvement of education or training participants unrelated to the main task and tends to include the employees same on different types of training. So according to the researcher, the revamping of employees resources at bone regency office of south sulawesi province, should be done immediately starting from recruitment process of competent employees with available job field (portion of field of accounting and or state administration), intensive coaching of employees of service with their direct involvement in education and training according to their field of work, and their placement in a position adapted to their area of expertise and not the dominance of political factors and or even familial factors. Cheng, et.al (2002) also in the results of his research reveals that the role of the employees concerning analytical capability is needed. The influence of employees competence on the performance accountability report, through the implementation of performance-based budgeting that is $= \rho_{YX_1} \cdot \rho_{YX_2} \cdot \rho_{YX_3} = 0.424 \times 0.325 \times 0.347 = 0.048$ (4.8%). From the above calculation results obtained indirect influence of employees competence variables through performance-based budgeting performance variables on performance (LKD) SKPD provides an additional influence of 4.8%. The additional indirect influence of employees competence with the implementation of performance-based budgeting also shows less satisfactory. Effect of employees competence on performance (LKD) SKPD, through functional supervision ie $= \rho_{YX_1} \cdot \rho_{YX_3} \cdot \rho_{YX_3} = 0.424 \times 0.219 \times 0.393 = 0.037$ (3.7%). From the above calculation results obtained indirect influence of employees competence through functional oversight of Performance (LKD) SKPD provides additional influence of 3.7%. This indicates that the supervision performed by functional supervisors has a role in fulfilling the demands of government regulations related to the preparation of performance (LKD) SKPD in the bone regency office of the province of South Sulawesi. Respondents revealed that the suggestions provided by the functional supervisory employees were enough to assist them in completing their duties. Total Influence (direct and indirect influence) employees competence on performance (LKD) SKPD in bone regency office of south sulawesi province obtained by $17.9\% + 4.8\% + 3.7\% = 26.4\%$ which according to Guilford category has weak influence. This shows that the unavailability of quality SKPD (LKD) performance is strongly influenced by the competence of employees in bone regency office of south sulawesi province and which is proven to be caused by the lack of competence of its employees as the result of BPK findings in 2007. Influence of applying performance-based budgeting to the performance (LKD) SKPD, through employees competence and functional supervision in the bone district of the province of South Sulawesi. Diperoleh statistik uji t untuk X₂ (t_{hitung}) dari perhitungan menggunakan software Lisrel Ver 8.7 di atas = 2,203. Selanjutnya nilai tersebut dibandingkan dengan nilai t_{tabel} . Berdasarkan tabel distribusi t-student untuk $\alpha = 5\%$ dan derajat bebas (19-3-1) diperoleh nilai ($t_{0,05/2,217} = 2,131$). Hasil perbandingan t_{hitung} yang diperoleh dengan nilai tabel adalah t_{hitung} lebih besar dari t_{tabel} ($2,203 > 2,131$). Hasil uji empiris yang dilakukan menyatakan penolakan terhadap H₀ atau dengan kata lain menerima H₁. Jadi dapat disimpulkan hasil uji yang diperoleh adalah terdapat pengaruh yang bermakna (signifikan) dari penerapan penganggaran berbasis kinerja terhadap kinerja (LKD) SKPD. Obtained t test statistic

for X2 (thitung) from calculation using software Lisrel Ver 8.7 above = 2,203. Furthermore the value is compared with the ttable value. Based on the t-student distribution table for $\alpha = 5\%$ and degrees free (19-3-1) obtained value ($t_{0.05 / 2.217}$) = 2.131. The result of thitung comparison obtained with table value is tcount bigger than ttable (2,203 > 2,131). The result of the empirical test is that the rejection of H0 or in other words receives H1. So it can be concluded the test results obtained is there is significant (significant) effect of the application of performance-based budgeting to the performance (LKD) SKPD. The magnitude of the direct and indirect effects of performance-based budgeting on performance (LKD) SKPD is as follows: $= \text{pyx2} \times \text{pyx2} = 0.347 \times 0.347 = 0.120$ (12.0%). From the above calculation results obtained direct influence of performance-based budgeting application to performance (LKD) SKPD of 12.0% and according to the category of Guilford very weak effect. This means that the availability of qualified SKPD (LKD) performance in the bone regency offices of southern Sulawesi province is also determined by the application of good performance-based budgeting. The work plan at the bone regency office of South Sulawesi province is considered to have been well established and can be proven on the performance (LKD) SKPD with the achievement of the program target and the activity is on average 100%. Even though their target achievement is optimal, it does not mean that they have no difficulty in determining the priority and quality of planned programs and activities and performance measurement. Xiao Hu Wang (1999) says that performance measurement is a key element in performance budgeting. Therefore, the difficulty must be addressed immediately. The limited budget available to each agency makes it difficult for them to create quality programs and activities, so according to some of the respondents with their limitations, the tendency is that the planned programs and activities are just a means to spend the budget alone. This condition also resulted in inefficiency in the use of budget in bone district service of South Sulawesi province. Menurut salah satu responden bahwa, dalam pengalokasian anggaran untuk program bantuan yang bersentuhan langsung dengan kegiatan masyarakat masih bernuansa *top down* sehingga pemanfaatan bantuan yang disalurkan tersebut menjadi tidak optimal dan masyarakatpun merasa kurang puas dan hampir tidak merasakan adanya perubahan yang signifikan dengan adanya program bantuan tersebut. Berdasarkan kondisi tersebut, peneliti menganggap bahwa hal ini juga harus menjadi bahan evaluasi yang serius buat pemerintah daerah dalam upaya keras untuk meningkatkan kompetensi sumber daya pegawai dinas, sehingga setiap program yang dijalankan betul-betul dirasakan hasilnya oleh masyarakat. According to one of the respondents, the budget allocation for aid programs in direct contact with community activities is still top down so that the utilization of the distributed aid is not optimal and the people are not satisfied and hardly feel any significant change with the aid program. Based on these conditions, the researcher considers that this should also be a serious evaluation material for the local government in the endeavor to improve the competence of official employees resources, so that every program that is run is really felt by the society. The influence of the application of performance-based budgeting to the performance (LKD) SKPD, through the competence of the employees that is $= \text{pyx2} \cdot \text{rx1} \cdot \text{pyx1} = 0.347 \times 0.325 \times 0.424 = 0.048$ (4.8%). From the above calculation results obtained indirect effect of performance-based budgeting applying

variables through employees competence variables on the performance (LKD) SKPD provides an additional influence of 4.8%. This means that the implementation of performance-based budgeting can be optimal if supported by qualified personnel resources (competence). Based on the real condition of bone regency in South Sulawesi province as revealed by the respondents that the training, seminars and workshops related to performance budgeting are almost never done by the Regional Finance Agency (BKD) or the authorized institution for socialization and if ever done, the official employees is not involved in the activity. The influence of the implementation of performance-based budgeting on performance (LKD) SKPD, through functional supervision ie $= \text{pyx2} \cdot \text{rx2} \cdot \text{pyx3} = 0.347 \times 0.183 \times 0.393 = 0.025$ (2.5%). From the above calculation results obtained indirect effect of performance-based budgeting performance variables through functional supervision of the performance (LKD) SKPD gives an additional influence of 2.5%. This means that the role of functional supervision (functional supervisory employees) is very important in the application of good performance-based budgeting. Total Influence (Direct and Indirect Influence) variables Performance-based budgeting applying to performance (LKD) SKPD was obtained at $12.0\% + 4.8\% + 2.5\% = 19.3\%$ and according to the Guilford category was very weak. This means that employees competence and functional oversight affect the application of performance-based budgeting in bone regency offices of South Sulawesi province. The lack of knowledge and understanding of the resources of the official employees on performance-based budgeting creates ineffectiveness in its implementation, thus also affecting the less efficient use of budgets. Testing the influence of functional supervision on the performance (LKD) SKPD, through employees competence and performance budgeting based on the performance of bone regency in south sulawesi province. Obtained t test statistic for X3 (tcal) from calculation using software Lisrel Ver 8.7 above = 2.575. Furthermore the value is compared with the ttable value. Based on the t-student distribution table for $\alpha = 5\%$ and degrees free (19-3-1) obtained value ($t_{0.05 / 2.217}$) = 2.131. The result of comparison of tcount obtained with table value is tcount bigger than ttable (2,575 > 2,131). The result of empirical test (test based on sample data) that done declare rejection of H0 or in other words receive H1. So it can be concluded the test results obtained is there is significant (significant) influence of functional supervision on the performance (LKD) SKPD. The magnitude of direct and indirect influence of functional oversight on performance (LKD) of SKPD is: Direct influence of X3 to Y $= \text{pyx3} \times \text{pyx3} = 0,393 \times 0,393 = 0,154$ (15,4%). From the above calculation results obtained direct influence of functional supervision variable on the performance (LKD) SKPD of 15.4% and according to the Guilford category very weak effect. This means that functional oversight is needed to create a quality SKPD (LKD) performance in the bone regency office of the province of South Sulawesi. Based on information from several functional supervisory officers related to the scope of examination revealed that, the limited ability of the official employees in preparing the budget realization report is related to the problem of how to use the evidence of transaction as a source of data and process it in accordance with the method of accounting. This is due to the lack of technical personnel who have an accounting education background in almost all districts bone offices of South Sulawesi province. Follow-up is related to suggestions of

improvements provided on the basis of the results of the audit, undertaken by the legal sector of the bone district government and / or at the provincial or even national level. This makes it difficult for functional supervisory employees to check back to what extent the improvement suggestion was realized by the employees of bone regency in south sulawesi province. The performance review has been well implemented by the functional supervisory employees. Based on additional information obtained from the respondents that each agency only makes monthly reports related to the implementation of the program and their activities. Then the monthly report is deposited to the regional inspectorate to be reviewed by the functional supervisory employees whose results are then to the Audit Board for auditing. It's just the timeliness of depositing the results of reviews to the Supreme Audit Agency is sometimes not timely due to the limited personnel auditor so that the optimization of the implementation of the task becomes less adequate. Effect of functional supervision on the performance (LKD) SKPD, through the competence of employees that is $= pyx3. rx1.x3. pyx1 = 0.393 \times 0.219 \times 0.424 = 0.037$ (3.7%). From the above calculation results obtained indirect influence of functional supervision variable through the employees competence variable on the performance (LKD) SKPD gives an additional influence of 3.7%. This means that the availability of performance (LKD) SKPD in the bone regency office of South Sulawesi province can be realized well when supported by the competence of a good functional supervisory employees. Based on additional information from respondents that functional oversight performed by functional officers employees has been running well although not yet optimal, especially on aspects of physical supervision of assets and documents periodically rarely done. The limited number of personnel resulted in the burden of work for auditors to be more so that physical supervision is very rare. The influence of functional oversight on performance (LKD) SKPD, through the implementation of performance-based budgeting that is $= pyx3. rx2.x3. pyx2 = 0.393 \times 0.183 \times 0.347 = 0.025$ (2.5%). From the above calculation results obtained indirect effect of functional oversight variable through performance-based budgeting implementation variables on the performance (LKD) SKPD gives additional influence of 2.5%. It also means that the functional oversight of performance-based budgeting is crucial in order to make good performance (LKD) of SKPD. Based on the above, the researcher assumes that the performance (LKD) of SKPD in the bone regency office of South Sulawesi province can be arranged well if the official employees is able to apply the performance based budgeting well and carried out continuous functional supervision to take corrective action immediately when found deviation. Total Influence (Direct and Indirect Influence) functional Supervision variable to Performance was obtained at $15.4\% + 3.7\% + 2.5\% = 21.6\%$ and according to Guilford category has a weak effect. This means that the availability of qualified SKPD performance (LKD) in the bone regency offices of southern Sulawesi need to pay attention to the implementation of performance-based budgeting as well as to tackle the functional supervisory employees to assist in the correction of irregularities. Research Cheng et.al (2002) proves that the effectiveness of supervision as one of the scope of budget functions, will also affect the quality of financial statements generated as one element of agency performance accountability. Effect of employees competence, performance budgeting based on performance, and simultaneous functional

supervision on performance (LKD) SKPD in bone district office of south sulawesi province. From the table we get the value of F_{table} for degrees of freedom ($df1$) = number of exogenous variables = 3 and degrees of freedom ($df2$) = $n-k-1 = 19-3-1$ of $F [0.05: 3: 15] = 3.287$. Since the value of $F_{count} = 10,273 > F_{table} = 3,287$ then the test decision is the null hypothesis rejected. Thus, the result of statistical test with 95% confidence level can be concluded that the competence of employees, the application of performance based budgeting and functional supervision simultaneously affect the performance (LKD) SKPD in bone regency office of South Sulawesi province. The results of the calculations of direct and indirect effects obtained by using path analysis with the help of *lisrel 8.7* can be summarized in Table 4.4. as follows :

Table 4.1

The magnitude of the coefficient of employees competence path, the implementation of performance based budgeting and functional supervision on the performance (LKD) SKPD

Variables	Path Coefficient $pyxi$	Direct Effect	Indirect Effect	Total Effect
Employee competence	0.424	17.9%	8.5%	26.4%
Implementation of ABK	0.347	12.0%	7.3%	19.3%
Functional Supervision	0.393	15.4%	6.2%	21.6%
Total				67,3%

The simultaneous influence of employees competence, the application of performance based budgeting and functional supervision on performance (LKD) SKPD or coefficient value of determinant equal to 67,3%, while the rest equal to $(100\% - 67,3\%) = 33,7\%$ influenced by other factor . Based on the Guilford category cited by Nur Indrianto et.al (1999) that the simultaneous influence is expressed strongly. This is due to the awareness of each employees for the importance of education and training that they need to get in relation to the accounting and performance budgeting issues. Although in the end must be resigned to the conditions that are not conducive related to the commitment of structuring and increasing the resources employees that is perceived not taken seriously by the local government. Ironically, the budget available for educational activities, training is very limited and includes seminars as one of the media that can be used to socialize accounting system and budgeting almost never done. Thus it can be said that this research supports the findings of BPK in the first half of fiscal year 2007 on the disclaimer financial and performance reports. This is due to the low ability of human resources employees. This study was similar to Harvey and Brown (1996) who asserted that human resources can use all the ability for organizational effectiveness. Therefore, organizations that will succeed in the future only those who can improve productivity through improving the performance of human resources owned. All potential human resources are very influential on the organization's efforts in achieving its objectives. The results of this study also indicate that for a decade later, the competence of employees resources in the Bone District Office is not significantly improved. The condition of the employees resource resources of the bone regency in South Sulawesi province with low competence in the field of accounting and budgeting, if not immediately improved, the researcher can ensure that the SKPD (LKD) performance will

not be able to be published at the regional work unit level.

4. CONCLUSION

Based on the formulation of the problem, the hypothesis, as well as analysis and discussion of research results, it can be concluded that:

1. Effect of employees competence on performance (LKD) SKPD, with the application of performance based budgeting and functional supervision is considered weak. This indicates that the unavailability of performance (LKD) of SKPD in the bone province of South Sulawesi province is influenced by the lack of competence in the employees related to knowledge and skills in the application of performance based budgeting and functional oversight. Therefore, it is hoped that serious and continuous improvement of the competence of the employees through education and training becomes very important.
2. The influence of the application of performance-based budgeting to the performance (LKD) SKPD, through employees competence and functional oversight is considered very weak. This indicates that the unavailability of performance (LKD) of SKPD in the bone regency office of the province of South Sulawesi is influenced by the implementation of performance-based budgeting that has not been optimum as a result of weak competence of the employees and not yet optimal functional supervision.
3. The influence of functional supervision on the performance of the SKPD (LKD), through employees competencies and the implementation of performance-based budgeting is considered weak. This indicates that the unavailability of performance (LKD) of SKPD in the bone regency office of South Sulawesi province is influenced by the lack of optimal implementation of functional supervision related to employees competence and performance based budgeting.
4. The influence of employees competencies, the implementation of performance-based budgeting, and functional oversight of performance (LKD) SKPD are considered strong. This indicates that the unavailability of government performance accountability report to bone district offices is strongly influenced by weak competence of employees, not yet optimal implementation of performance based budgeting, and not yet optimal functional supervision.

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