

**TE128754**

## 418 60630 34 : MAJOR LAW

KEY WORD : PARLIAMENT / BUDGET APPROVAL / BUDGET / INCOME / EXPENDITURE

JAKKRAWADEE ANUYOTHA : TOWARDS DETERMINATION OF LEGAL MEASURES FOR NATIONAL BUDGETINGS : A CASE STUDY OF APPROVAL PROCESS FOR PUBLIC REVENUE AND EXPENDITURE. THESIS ADVISOR : ASSOC. PROF. SUPALAK PINITPUVADOL, Ph.D. 303 pp. ISBN 974-03-1106-7.

The procedure of national budget approval is greatly significant since the highest benefit of nationwide management is the result of effective appropriate budget distribution. This thesis emphasizes on limitation of public finance law which involves national budget approval.

This study found that the expenditure budget is highly focussed in budget preparation and budget approval. Without addressing tax revenue, the Budget Procedure Act B.E 2502 emphasizes mainly on the expenditure budget. Furthermore the Act also allows the governments to be able to spend national reserves in some circumstances. Actual budget consequently differs to the amount of annual expenditure, which has been previously approved by parliament. This will result on ineffective and unbalance monetary management.

Some measures of this issue are suggested, for example, to revise budgetary law or to improve approval procedure as well as mechanism to be more appropriate.