

BUDGETING OF THAI AUTONOMOUS UNIVERSITY: CASE STUDY OF THAKSIN UNIVERSITY

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ABSTRACT

The study context considered the subjects of: universities as specific institutions; the origins and operations of Thai universities; specificities of the South of Thailand (where Thaksin University is located); modernization of the sector, and university budgeting and financial management. Upon being proclaimed autonomous in 2008 the Thaksin University Council appointed a Vice President for Finance and Budgeting to introduce corporate financial systems. The experience of that appointee who is also the researcher informs the five-year narrative in this work, which is complemented by a survey of users of the new systems, and interviews of senior decision-makers at two other autonomous universities, one at a similar stage to Thaksin and the other created de novo as autonomous.

It was found that budgeting in traditional public universities in Thailand is unresponsive to fiscal and educational needs. In addition, the true cost of staff employment is hidden if pension and welfare costs are not shown in university budgets and this can bias personnel decision-making. It was also found that the creation of independent entities within government universities can lead to financial irregularities and loss of academic quality control, and that such problems can be remedied within a full budgeting and monitoring approach. The five-year implementation process was judged as successful, and possibly as quick as is possible when entrenched staff behaviours are considered.

The questionnaire of users within Thaksin University revealed that the allocation of the majority of funds to functional units was welcomed by staff, as were central allocations to personnel development, research and welfare provisions although central control over expenditure on capital items was criticized. The processes of the new system and their introduction were ranked highly and most considered that functional units had generally worked well within approved budgets.

Overall the variations between systems employed in autonomous universities do not indicate one being uniformly superior to others, and all indicate the benefit of communication in the continuous improvement of any budget planning and monitoring. Autonomous universities now offer a useful benchmark for government universities with their higher accountability and budget-aligned plans, which are major tools for enhancing a university's quality and its sustainability.

INTRODUCTION

The 1990s decision of Thailand to transition some public universities towards autonomy retained overall accountability for government allocations while internal university matters

were to be left to University Councils. An autonomous university in Thailand is defined as a government agency that receives a block grant, operates outside the government bureaucracy and is overseen by the Minister of Education. This includes freedom to determine salaries and staff benefits. The policy objective is to allow flexibility to increase fiscal and academic efficiencies. The process of moving from a finely detailed and flexible government department budget to one managed according to a strategic plan requiring skilled planning. This was the process studied. The study context considered the subjects of: universities as specific institutions; the origins and operations of Thai universities; specifically concerned with the South of Thailand (where Thaksin University's main campus is located); modernization of the sector, and university budgeting and financial management. Upon being proclaimed autonomous in 2008 the Thaksin University Council appointed a Vice President for Finance and Budgeting to introduce corporate financial systems. The experience of that appointee informs the five-year narrative in this work, which is complemented by a survey of users of the new systems, and interviews of senior decision-makers at two other autonomous universities, one at a similar stage to Thaksin and the other created *de novo* as autonomous.

LITERATURE REVIEW

The reviews literature that provides some background to the origins and operations of the Thai university sector, particularities of the Southern Region of Thailand, recent approaches taken to modernize the Thai University sector and specific aspects of changes necessary in the budgeting and financial management of individual Thai universities

Recent University Reforms in Australia

The resultant Unified National System again brought focus into the benefits of differentiating between institutions and to encouraging mergers of small institutions to obtain supposed economies of scale. This required State legislation, which dutifully followed the Federal funding model. However, it is important to note that throughout all periods, universities were autonomous in their internal management, a factor enhanced by their founding State legislation. But accounting for funds required specific management systems to be developed, and Federal requirements increasingly demanded demonstrations of efficiency. This has led to complex formulae that aim for efficiencies in each defined output in teaching, research and management and has been part of the top-end of Australian universities ranking above peers in comparable OECD countries. However, a 2008 review noted that 'without significant reform and additional investment, current performance is unlikely to be sustained ... (OECD 2008a, Vol. 2, p. 36)'

One outcome of the focus on cost-efficiency within Australian universities has been increased reliance on casual employment of qualified academics, defined as 'any higher education instructors not in tenured or permanent positions, and employed on an hourly or honorary basis' (ALTC, 2008, p.4). With up to 50 per cent of lecturers in some institutions being casual, staff income security, unpaid workloads and loss of collegiality are said to be undermining staff motivation (Brown, Goodman and Yasukawa, 2008). Furthermore, succession planning and the tradition of the elite of a generation taking over from those of the previous generation is under threat as younger academic staff are more likely to be casually employed such that 'the use of flexible and casual working arrangements ...disproportionately affects younger academics at the start of their careers and might serve to

discourage young researchers from entering or remaining in the academic profession' (Kubler and DeLuca, 2006, p.6).

In the paper, 'A Fair Chance for All' (DEET and NBEET, 1990) the increased equality of access and equity in higher education was seen as necessary, which was addressed through various social support programs and a Commonwealth Scholarships Program for low income families. James (2008) found school completion rates of 59 percent compared to 78 percent for low socio-economic students as against high socio-economic status students, which as it reflects findings in other developed countries (OECD 2008a, Vol. 2, p. 36) raises the question of the role of universities in supporting social equity. Australia also faces some specific challenges that may not apply generally, including only about 12 per cent (in 2007) of all students, including both domestic and international students being enrolled in regional institutions (DEEWR, 2008). The sparseness of Australia had earlier (1986) led to the suggestion that a minimum population catchment of 500,000 was needed to make a university viable and that less than 5,000 students would not be cost-effective for a university (Hudson, 1986). Such policies and local factors reflect the diversity of influences on universities even when operating autonomously for their own affairs.

Autonomy and Academic Freedom

University autonomy and academic freedom are said to be fundamental to quality, yet as the above illustrates, government continually intervenes in both (Russell, 1993) and universities have not acted consistently with their rhetoric (Encel, 1965) usually being willing to compromise if incremental funds are offered. The debate in Australia seems to have been confused by linking autonomy and academic freedom when they are in fact quite different principles. Academic freedom relates to scholarly independence unfettered by outside requirements, while autonomy relates to the university's independence of governance and management (Brubacher, 1977).

Autonomy is interpreted to mean that only scholars can understand the complexity of university management and hence must administer universities. This is an ideal, and is not accepted by funding agencies, nor is it in evidence in the higher performing universities, which employ competent specialists in administration to work beside academic managers. In the Seventh Report of the Higher Education Council, Australian Universities indicated that they felt their autonomy was compromised by: government requests for information; curriculum demands from professional associations; government policies on foreign students, and special incentive funding (Higher Education Council, 1993). Such facts indicate that, in contrast to being truly autonomous, universities in Australia enjoy certain freedoms under their respective Acts of Parliament, but remain responsible for detailed financial budgeting and accountability. It is this aspect of sound financial management for optimal educational outcomes that define the adoption of aspects of the Australian system by Thailand, notwithstanding the distinctly different origins of the Thai university system.

The Meaning of 'Autonomy' in the Thai University Sector

Adapting to globalizing free trade in higher education has been difficult for Thailand (OHEC, 2008a) because it is a culture based on consensus, national needs and a minority language.

The language has some utility in neighboring countries, but their low educational status does little to enhance that of Thailand, and much of it is offered as a form of development assistance. From that insulated environment, Thailand's agreement to include education in the GATS multilateral schedule, the ASEAN Free Trade Agreement, and bilateral free trade agreements with Australia, Bahrain, China, India, and New Zealand (and possibly Japan, Mexico, South Korea, Switzerland and the US) has placed a burden of change on the sector that has in turn increased concern within Thai universities (Suwanwela, 2005). At the same time as changing to suit global systems, Thai universities are expected to continue to meet political ends such as expounding the philosophy of a self-sufficient economy (OHEC, 2008a) and to ameliorate violence in the Deep South. It is through such a window that the Thai version of 'autonomy' may be viewed. Thai universities leading to an increased interest and activity in research (Liefner and Schiller, 2008). As elite performers within the Thai university system noted the advantages of being part of an international knowledge fraternity linking research to education, old critiques of universities being sluggish bureaucracies that were inflexible and incapable of sustained research and graduate training supported moves for increased autonomy (Kirtikara, 2004). One critical outcome of these developments was a recognition that budget processes were a constraint on innovation and motivation (Fry, Wisalaporn, Lertpaithoon, Sinprasert, Peerapornratana and Larpkesorn, 1999)

Budgeting Transitions for Autonomy

In 2002 when autonomous institutions were possible, the then Ministry of University Affairs (MUA) changed from an expenditure-driven funding system to block grants for autonomous universities (West, 1999). Built on the relative funding model introduced earlier, the following principles guided government implementation (West, 1999):

- use of a 'base model' for resource allocation related to the educational service budget but not including research, health services, capital or other parts of the budget
- progressive inclusion of the recurrent research budget into the base model
- simulations of the application of the proposed model to past years

Budgeting and Financial Management Approaches in Universities

Autonomy in academic, personnel and financial management are aspects of university autonomy. Academic autonomy is to be limited in the Thai case, while autonomy over personnel management has faced much apprehension and some militant resistance among staff that have become dependent on bureaucratic rules and civil service conditions. Nevertheless, the use of improved financial management has allowed monetary distinctions to be made in employment conditions, with incentives for those outside the civil service conditions if they perform well as academics. Thus financial management becomes an important tool for overall autonomy, including innovative academic measures, particularly at post-graduate level. Such autonomy requires increased responsibility and accountability, which is foreign to many Thai university personnel who have enjoyed freedom without responsibility and accountability under university regulation, and so improved university council governance must be accompanied by improved financial management. Performance evaluation of faculties, functional units as well as senior administrators are needed to be carried out by a university Council. Acting in the public interest for use of government funds

has been perfunctory for most past university councils in Thailand. In an autonomous university, the council is supreme in:

- setting the vision and direction
- formulating policy on education and research
- overseeing the personnel system which formulates policy and regulates personnel management, but not the operations of the system.
- budgeting and finance
- performance evaluation, faculties, functional units as well as senior administrators.
- internal audit (in addition to the external auditing of the Thai National Audit Office).

As reporting, internal auditing and assessment become more regular features of university councils, increased transparency and accountability become indicators of good university governance (Kirtikara, 2002).

Models for Budgetary Autonomy

Budgeting and financial management are central to the move towards autonomy in university management. The systems in place in Australia, from which much of the initial Thai policy had been informed, differ significantly from what is the case in Thailand. In Australia, universities enjoy a higher level of autonomy under their own individual parliamentary acts, established under State rather than national parliaments in general. Government block grants based primarily on undergraduate student numbers with research funding channeled separately under competitive conditions and capital allocations following its own variable formula allow much internal university flexibility. In most universities, it is expected that undergraduate allocations subsidize other essential activities. Universities are self-accrediting under their own legislation and receive public funding from the national government with much autonomy over that funding. Thus not all aspects of the Australian model apply to the Thai situation. This system is analogous to that of Thailand, as is to be expected from the history of Thai universities as introduced earlier – but this does not provide a basis for the transition to budgetary and financial management for an autonomous institution, and illustrates the need for specific new knowledge of the implementation process for budgetary autonomy within a Thai autonomous university. The increased responsibility required of autonomy points to the need to consider the methods employed in the corporate sector. Conceived in this manner, budgeting based on submissions to government with restrictive allocations and acquittals does not allow its use as a management tool to effect organizational change. Motivating collective action through allocation of available financial resources according to a long-term strategy as is routine in business (Jongbloed and van der Knoop 1999) is therefore essential to the process of moving toward autonomy. Following this model leads to a formal document that specifies the level of resources allocated for the ensuing year being directly linked to specified academic, research and personnel outputs.

METHODOLOGY

To investigate the transition from public to autonomous university within the Thai system requires a parallel qualitative approach, Qualitative and quantitative methods can be integrated in three different forms, which for convenience we call parallel, sequential, and iterative. In parallel approaches, the quantitative and qualitative research teams work separately but compare and combine findings during the analysis phase (Rao and Woolcock, 2003), because the transition itself follows various paths according to the personalities of

management, the order in which different aspects of change are acted on and the starting point of an institution.

Data collection instruments follow conventional methodologies (Gillham, 2000), with the following approaches adopted to add to the knowledge base presented in the Literature Review:

1. Narrative – from experience of the researcher within Thaksin University over a four year period
2. Interviews of key policy makers and users in two other autonomous universities in Thailand
3. Questionnaire of key users of the system during the transition period at Thaksin University

Results from each of the four qualitative approaches are then considered in the final Discussion and Conclusion. This means that the final analysis includes inputs from:

- the four years of experience within Thaksin University presented in narrative form by the researcher
- questionnaires of users in the Thaksin system through the transition period for all Deans or Equivalent (17), Vice Deans or Equivalent (25) and Heads of Administrative Divisions (23) – a total of 65 persons.
- interviews with experienced persons in a university adopting the autonomous systems on a timetable similar to that of Thaksin University – involving the President, Vice President (Finance) and the Head of Budgeting.
- interviews with experienced persons in a university newly established under the new autonomous legislation – involving the President, Vice President (Finance) and the Head of Budgeting.
- King Mongkut's University of Technology, North Bangkok does not have a Vice-President (Finance) so only two interviews were conducted, one with the President and one with the Head of Budgeting.

RESULT

Increased Personnel Costs

The study revealed that the proportion of expenditure on personnel in total budgets was relatively high at 40 percent. This had resulted from government policy specifying that no positions of a civil servant 'officer' would be provided for autonomous universities. Rather, staff of autonomous universities would be engaged as general employees. This has the effect in the total salary budget having to rise substantially since salaries for general employees are set higher than those of governmental 'officers'. For example, academic staff are paid 1.7 times that of an equivalent person in a government university; for support staff the ration is 1.5. The reason for this difference is that the full employment cost of staff is to be carried by autonomous universities whereas in government universities unfunded benefits of whole-of-family health insurance and retirement cost do not appear in a university' grants because they are managed centrally for all civil service 'officers'. In addition to this shift to full accounting for the cost of personnel and its concomitant budgetary impact, autonomous universities are at liberty to employ personnel at salary rates higher than government scales in order to attract higher calibre staff, particularly academic staff. As all such additional costs must be funded within the autonomous university from its combined governmental and other revenue, it presents an ongoing management challenge in accurate budgeting, balancing revenues to

outgoings and in developing a sustainable financial future. Some recognition of this challenge by government may lead to supplementary funding to autonomous universities but, if received, it is unlikely to be long-term. It is therefore critical for an autonomous university to quickly adjust to professional levels of commercial accounting and to move to enhance revenue generation to cover these additional costs, and so achieve the essential sustainability.

Central or Dispersed Financial Management

Despite similarities, the universities studied demonstrate differing modes of budget administration. Universities that are in transition from being governmental to autonomous administer their budgets on a block grant basis, probably as a legacy of experience. In general this means that budgets are allocated to faculties and functional units that are then authorized by the central university to administer their allocated budgets themselves. This is different from universities that were autonomous from the beginning, such as Walailak University in this study. At Walailak University, a 'Centralized Services and Coordinated Mission' unified budget is administered centrally. This process is conducted under the auspices of the central university for all steps with functional units working with a centre to create the single overall budget. The budget is administered as agreed and any unspent funds are retained centrally. By way of contrast, universities that are transitioning to become autonomous are enabled to allow unspent funds to be retained by the concerned functional units. The difference between the two approaches means that the university is created as autonomous from the outset so could accumulate significant savings centrally for and from major investments, whereas retention by functional units produces dispersed savings and does not encourage efficiencies of use of capital or use of the university's most skilled financial personal. In all cases, capital and other investments are required to obtain approval of the University Council in order to limit risks to survival or sustainability. Overall, even autonomy in Thai universities is essentially conservative compared to that in other nations with more mature university sectors and the relative difficulty of simply copying foreign models is well recognized (OHEC, 2008a).

Flexibility in Budget Administration

In all three cases studied, it is concluded that the budgetary contexts in an autonomous university allow much smoother operation than is possible in a government university. This is due to the flexibility possible in formulating the overall budget in the first place, aligning functional units demands in a unified plan and the ability to adjust and transfer funds during the year according to justified demands. As this flexibility extends across all budgetary units, it makes overall management a more professional and efficient task since unused government income is not returned to the Thai Budget Bureau by autonomous universities but is a requirement of government universities. This need for government universities to return unspent funds to the government creates anomalies when circumstances change or new initiatives arise. For a university to engage energetic and well-qualified lecturers, such a lack of flexibility limits the capacity of government universities and thereby provides a potential advantage to autonomous institutions that are well managed. Such good management requires unified university budgetary management complete with regulations on finances, budgets, academic requirements including quality and personnel developmental matters. To be able to manage such matters without seeking to allocate individual tasks to predetermined

government expenditure categories allows smooth and independent operation that is more transparent and accountable. Ultimate accountability is maintained by every university being subject to inspection by the Office of the Auditor General of Thailand, which is an independent organization that verifies external accounts and reports to the Office of the Higher Education Commission of the Ministry of Education for some more recently ungraded universities. The flexibility allow for autonomous universities is not absolute, however, as for example in purchasing and the hiring which must follow regulations and criteria set by the university to be in line with Cabinet Resolutions. For purchasing and hiring expenditure above two million baht procedures must conform to the supply regulations prescribed by Prime Minister's Office. This constraint on autonomy affects all such universities and in the case of Thaksin University means that it is not fully independent in areas where it must follow governmental criteria. Flexibility in budget administration is also a tool to meet government policy in areas of ethnic and religious diversity (OHEC, 2008b).

CONCLUSION

User Perspectives

After the detailed narrative of the process of implementing changes at Thaksin University, which is based on subjectivity as a result of the author's own direction of the year-on-year changes, the views of users of the system as it has evolved to that of 2013 comes important. The questionnaire of users administered across major users within Thaksin University reveals that the allocation of the majority of funds to functional units was welcomed by staff (79 percent), as were central allocations to personnel development (59 percent), research and welfare provisions (62 percent in each case) although central control over expenditure on capital items was criticized by 50 percent of respondents. Processes of the new system and their introduction were ranked highly (94 percent) and most considered that functional units had generally worked well while not (only 47 percent) managing to work within approved budgets.

This feedback from users is largely consistent with perceptions of budget planning, which is here suggested to be primarily due to the process of introducing the new system involving users in feedback sessions each year. This is an important conclusion for the introduction of new budgeting and planning systems where old habits must be changed. The iterative and consultative aspects of the process used at Thaksin University are considered to have been major determining factor in the successful introduction of the new system. Continuing improvement of the processes will necessarily involve similar involvement of stakeholders.

Budget Administration Processes

As illustrated in Table1, the administration processes of budgets in the three universities studied contain both strong and weak points. For example, Thaksin University's budgeting seems to be overly complicated compared to others' possessing several detailed procedures and criteria compared to that of Walailak University, which is quite simple and straightforward. On the other hand, the budgeting process of Walailak University lacks the flexibility of Thaksin University because of its centralized control and unwillingness to allow budgetary administrative independence. The differing origins of the two universities

explains the possible difference and it is concluded that the system employed by Walailak University is not suitable for Thaksin University.

Table 1: Budget Process at Three Universities

Thaksin University	Walailak University	King Mongkut's University Technology North Bangkok
Concept of Budgeting		
<p>“Block Grant” Style</p> <p>Budgeting is administrated centrally by the university and budget allocations are block grants to faculties and sections as their budgets. Faculties and sections are authorized to independently administer their allocated budgets in line with their pre-determined strategies and plans. The central university establishes budgeting criteria and retains some revenue for such matters as savings, central expenses, public utilities, protection and security, personnel development and research before allocating the rest of the overall budget to faculties and sections. This means that some 53% of revenues are allocated to faculties and sections for academic matters.</p>	<p>“Centralized Services and Coordinated Missions” Style</p> <p>Budgeting is more highly centralized than in the different block grant approaches. Faculties as well as sections propose their budget requests to the university's central section in order that all such requests can be considered at the same time to effect efficiencies and savings in a overview of the whole university budget. Next, their faculty and section requests will be prioritized according to their pre-agreed strategic plans and current necessities within the limitations on budgets. All such requests are taken into account by the university before final allocations are made to the faculties and sections.</p>	<p>“Block Grant” Style</p> <p>University budgeting is arranged by the centre and allocated in the block grant style. In this university, authority is allocated to faculties and sections with the intention that they will be independently administer their allocated budgets and that their strategies and their pre-approved plans correspond to their administration of the allocated budgets. Twenty percent of the overall revenue is taken off the top before allocations to the faculties and sections to be used by the university's central section for central costs. Significantly, the faculties and sections are required to accept responsibility for all of their expenses (compared to these being handled centrally in the Thaksin University case.</p>
Budget Administration		
<p>All Deans and Heads of faculties and sections are authorized to administer budgets with flexibility to transfer or adjust any budget items and expenses within the approved general strategic plan of the faculty or section.</p>	<p>Deans and Heads of faculties and sections are not authorized to transfer or adjust allocated budgets. If they would like to do so, they must submit proposals to the University President who will consider requests on their merits.</p>	<p>Deans and Heads of faculties and sections are able to transfer or adjust budget allocations. However, they are not allowed to make adjustments that are not consistent with agreed strategies and plans. Approval is required from the University President.</p>
Savings of Surpluses		
<p>Each faculty and section is permitted to employ their surpluses as savings with the objective of using such savings in the enhancement of management of teaching, learning and research. However, the university administers all savings belonging to the faculties and sections on a combined basis and retains income generated from such administration.</p>	<p>Faculties and sections are not allowed to manage their surplus budgets. Any savings made within a faculty or section becomes the property of the central university. The budgets are administrated centrally by the university and any revenues generated are the property of the university for its allocation as it sees fit, guided by the overall university strategic plan.</p>	<p>With the central university's permission, faculties and sections can retain surpluses as their savings. This is allowed so long as savings are employed to improve the faculties and the sections' teaching, learning and research. The central university administers all the savings as a whole. Any revenues generated from such administration are regarded as the property of the central university.</p>
Budget Monitoring		
<p>The university's planning section is responsible for following the</p>	<p>A committee responsible for monitoring expenditure of</p>	<p>A committee responsible for monitoring and enhancing efficiency</p>

<p>budgeting process to determine conformity with the pre-determined plans. It then reports to the Finance and Assets Committee of the University Council. This process has been found to be less successful than intended because a number of budgets have not been spent according to the plans. A case in point relates to the difficulty of monitoring construction budgets.</p>	<p>budgets is established with the University President as the Chair, which monitors budgets every academic term with this rising in frequency to monthly in the final term of a year. Monitoring is conducted on this basis to encourage conformity between the budgets, expenditure and agreed plans, and to progressively increase the effectiveness of the budgeting and expenditure.</p>	<p>of expenditure is appointed with the University President with him as Chair. The expenses are monitored for every academic on the basis of budgeting and expenditure effectiveness with the aim of increasingly aligning expenditure with pre-determined plans.</p>
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Source: Interview At The President of Walailak University Room, Nakhon Si Thammarat Province. On October 21, 2013 and Interview on February 5, 2014 at King Mongkut’s University of Technology North Bangkok.

The budgeting system of King Mongkut’s University Technology North Bangkok, however, does seem to be relevant to Thaksin University because it offers a means of reducing administrative burdens. By allocating budget administration to the faculties and sections concerned with academic delivery, the central administrative role can be reduced in proportion to the budget allocations, although central responsibilities retain their specific demands. In fact, the proportion of overall budgets allocated to faculties and sections at Thaksin University is similar to that of King Mongkut University Technology Thonburi as is the block grant approach utilized by both. This was confirmed in the interviews as being appropriate for a university that was once governmental before transitioning to become autonomous. In contrast, the “Centralized Services and Coordinated Missions” employed by Walailak University which was created as autonomous from the outset was not considered appropriate for Thaksin University for reasons of the difficulty of introducing such a major change suddenly, and the expected disagreements that would arise among university staff. This is a major lesson from the study – that transitioning from a government to an autonomous university is a slow and ongoing process that has no defined end point. Rather than view the Walialak case as a likely endpoint, it is considered, from the information gathered in this study, that even such institutions are in transition as they learn how to administer budgets within the particular environment created by the Thai government. As long as government remains a major source of revenue, systems that increase the efficiency of overall expenditure will drive university administration – in this respect, an institution such as Walailak University is in a learning phase as much as Thaksin or King Mongkut University Technology North Bangkok

Sustainability of an Autonomous University

From a budgeting perspective it must be concluded that creating a sustainable autonomous university is a major challenge. Government’s intentions in creating such institutions, as modified from imported values (DEET and NBEET, 1990), appear to have mixed two possibly incompatible objectives – increased educational quality on the one hand and limiting the accelerating cost of mass education in universities on the other. At present, no autonomous universities are significantly lessening government costs per student compared to fully government-controlled institutions, although the potential for educational innovation and raising of additional revenues do appear to have been partially successful. To be able meet its financial requirements, an autonomous university requires strong budget

administration, which is rare in government universities, in order to gain the most benefits from the Thai educational environment. The need to create, maintain and manage university reserves for major capital works and emergencies requires a level of stewardship hitherto not thought of. As it has transpired, autonomous universities have generated increases in their non-government revenues, but these have not been on a par with the increases in costs of operating an autonomous university. With general government allocations decreased each year, personnel budgets increased for the combined reasons of the full employment including overheads cost of staff is now included in university budgets, and general salary rises and promotions continually occur. This has caused the proportion of budget allocated to rise from 6 per cent to 40 per cent with expectations that will continue to increase further. With such an increase sustainability of the model becomes a real question. With the university's major responsibility being the provision of educational services to the society rather than profit seeking, incentives for autonomous universities to generate additional revenue can be seen to work against the primary mission of universities themselves. Perhaps a means to minimize this conflict of missions could be to establish a separate section external to the university that is responsible for increasing university revenues, which by being separate is not a distraction of university administration from its central function of education. The need for effective monitoring and professional administrators within universities remains regardless of such a proposal, and in this respect the transition to autonomy has been instructive in highlighting the many ways in which government universities can be made more effective and efficient in the use of available resources. In the meantime, autonomous universities with their government revenue mixed with other sources provide an ongoing comparison with government 'civil service' style universities that can highlight means of improving both educational and fiscal efficiency. After all, finances and their sound administration is the life-blood that nourishes a university's quality and its sustainability.

This conclusion considers the observations and learnings from the narrative about the Thaksin University experience in transitioning from a government to an autonomous university in conjunction with those from interviews at two other universities and a survey of some of the users of the system within Thaksin University. Thaksin University has proved an excellent case study for this analysis since it allowed a five-year narrative from personal experience to be documented.

Overall the variations between systems employed in autonomous universities do not indicate one being uniformly superior to others, and all indicate the benefit of communication in the continuous improvement of budget planning and monitoring. Autonomous universities now offer a useful benchmark for government universities with their higher accountability and budget-aligned plans, which are major tools for enhancing a university's quality and its sustainability.

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