

Title : AN ANALYSIS OF ANNUAL BUDGET ALLOCATION OF THE OFFICE  
OF PROVINCIAL PRIMARY EDUCATION, NAKORNSAWAN DURING  
THE FISCAL YEARS B.E. 2537 - B.E. 2539.

Researcher : Miss Ransima Puplang

Adviser : Assist Prof. Dr. Nipon Kinawong

Degree : Thesis for M.Ed. (Educational Administration). 1998.

This was an analytical study of the annual budget allocation of the Office of Provincial Primary Education, Nakornsawan during the fiscal years B.E. 2537 - B.E. 2539. It was focussed on the budget for salary, compensation, supplies in each of district. The data were collected from planning section, financial section, personnel section, supervisory section, and annual reports. Statistics used were percentage, ratio, arithmetic mean, standard deviation and the coefficient of variation.

The findings of the study showed that the appropriation of the budget in Nakornsawan Office of Primary Education had been increased year by year. The largest appropriation was in Muang District, except for the fiscal year B.E. 2539 the largest appropriation was in Ma Wong District. However, when analyzed in each of the educational plans, it was found that the largest appropriation was in the primary educational plan. The analysis by ratio of teachers and pupils resulted that Kao Leaw District received the largest appropriation.

In the analysis of budget equalization using the permissible variance (the coefficient of variation), it showed that the salary budget was less equalized in B.E. 2537 - B.E. 2538 and more equalized in B.E. 2538 - 2539. The compensation and supplies budget was more equalized in B.E. 2537 - B.E. 2538 and less equalized in B.E. 2538 - B.E. 2539. The analysis in each of the educational plans showed that the budget equalization in every educational plan was less in B.E. 2538 but more equalized in B.E. 2539.