ABSTRACT

Title of Research Paper: The Opinion of the Tambon Executive Committee on the

Budgeting for Development Administration: Case Study of

Rayong Province.

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The purpose of this study was, first, to examine the opinion of the tambon executive committee on the budgeting both the Pros and Cons for development administration. Second was to survey the relation of the opinion with the experience and the budgeting procedure understanding of the executive committee, the reason of prioritization and the rank of the Tambon Administrative Organization.

The data was gathered from the executive committee of 54 TAO in Rayong Province. The questionnaire was employed as data collecting tool. The result was explained with the statistical analysis of F-test, Correlation coefficient.

The results showed that the opinion of the executive committee, which agreed with the budgeting for development administration, was as follow

- 1. The development budgeting made the development administration practical and response to people.
- 2. The budgeting was planned in short term and long term, parallel to development planning at all level.
 - 3. The budget was crucial mechanism for successful development.
 - 4. The budget and the development plan were compatible.
 - 5. The budgeting was the monitoring tool for TAO administration.

The opinion of the executive committee, which disagreed with the budgeting for development administration, was as follow

- 1. The income of TAO was insufficient for administration and development implementation.
- 2. The funding allocated from central government was insufficient and late to implement the various project.
- 3. Some council member and executive committee were focus on the infrastructure development and tried to allocate the budget to his own area.
 - 4. The annual budgeting regulation had long and complicated process.
- 5. The PPBS procedure had a lot of details and was distinguished from the tambon planning system, which was hard to link for the annual budget regulating.
- 6. The financial personnel was less and lack of knowledge, they were lack of training on the budgeting system and management.

The hypothesis testing indicated that the experience of the executive committee and the reason of prioritization were significant positive correlated to the opinion of the executive on the budgeting for the development administrative. The budgeting procedure understanding of the executive committee and the rank of TAO were no correlated to the opinion.

Recommendations were made for the government and public service sector as follow.

- Government should modify the budget allocation and tax division to local government early and fair.
- Government should convince local government to be self-reliance on his income instead of just asking for more funds.
- 3. Department of Local Administration should adjust the budget system, plan, and project of TAO. The sector and the objective that was determined in the TAO plan/project should be the same as in Tambon plan in order to decrease the difficulty of the two-system linkage.
- 4. Department of Local Administration should train the TAO staff, the tambon executive committee and department officer on budgeting regulations and laws.

 The manual should be developed and distributed to everyone.

- 5. Department of Local Administration cooperative with Community Development

 Department should actively mobilize the community empowerment to increase people

 participation in local administration.
- Province and TAO should bring the report on budget expense into
 consideration seriously. The provincial staff must have potential to be the supervisor for
 TAO to utilize the report.

Active people participation was also recommended to build good governance in local budget administration for greater public interest.