## **ABSTRACT**

Title of Research Paper

: Tambon Administration Organization's Behavior in

Budgeting Management: A Case Study of

Chachoengsao Province

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The objectives of this research are 1. to study the administrators' and Tambon officials' knowledge and understanding in the budget management of the Tambon Administration Organization (TAO), 2. to study the budget management behavior of TAO, and 3. to study needs for support in the TAO's budget management.

The method of study is a qualitative are by using the in-depth interview techniques to interview 14 key-informants who are executive committees, chairperson chief TAO officials, finance officials and engineering officials of 2 TAOs in Muang district, Chachoengsao province: data obtained were checked by the triangulation technique and late analysed by logical context description and appropriate descriptive statistics.

Results of the study can be summarizes as follows:

- 1. The administrators, council chairpersons, and Tambon officials show high level of knowledge and understanding in the TAO's budget management.
- 2. Both TAO's budget management behavior is similar in spending the budget's fund corresponding to Tambon annual development plan. The difference is from the type of development plan. The difference is from the type of development projects; the first TAO is more widespread while the second emphasizes basic structure development. Results of work in years passed (B.E. 2538-2544) appeared to reach the targets set by both TAOs; people feel satisfied.

3. Both TAOs need budgeting support and wants provincial officials to work with than as advisors in order to increase their administrative capacity to higher level of efficiency.

Important recommendations emerged from this study, among others, are 1. TAO should be made smaller in size by reducing Tambon council members to have only one member from each village. This is to make if highly flexible. 2. TAO should organize a training program for its executives and other officials responsible for budget management to increase their work proficiency and consequently good image of the TAO.