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KOVIT PIMSITHA : THE ANALYSIS OF BUDGETING ADMINISTRATION OF COMMUNITY HOSPITALS IN REGION 8 FOR 1997 FISCAL YEAR. THESIS ADVISOR : PIYATHIDA TRIDECH, Dr.P.H. PEERA KRUEGKRUEJIT, M.Sc. (BIOS), PRATTANA PRASONGDEE, M.D., M.P.H. 184 p. ISBN 974-589-618-7

A study of the monetary situation of community hospitals has indicated that these hospitals generally have a high debt while maintaining stock materials at higher levels than required. The objective of this study is to analyze the budgeting administration procedures in community hospitals. The study focused on the 1997 fiscal year for community hospitals in Region 8. Self-administered questionnaires were sent to the directors or concerned officials and all 40 were completed and returned. The data for analysis were obtained from the questionnaires as well as from reports on hospital revenues and expenditures.

Standard procedure forms for budgeting administration were used by 59.83% of the directors or officials. The budgeting administration process and the size of the community hospital were not found to be significantly different between hospitals ($p=0.420$) which was likely related to the absence of a significant difference in the sizes of the hospitals ($p=0.315$). The activity level for budgeting administration was found to be relatively high (mean 4.02 out of a 5 point scale). It was found that government funding was higher than revenues for 1995, 1996 and 1997. The government funding for the 3 years were 64.67, 63.50 and 58.93 percent of total hospital income respectively. Salaries and wages represented the majority of the expenditures with materials and subsidies, etc. compromising the remainder. The obstacles and problems of budgeting administration were found to be lack of standard operation forms, and that the officials lack knowledge and experience. This study suggests that the Ministry of Public Health should define the budgeting administration, the operation guidelines and the official seminars to develop the budgeting administration of community hospitals efficiently.