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KEY WORD: NON BUDGETARY FUND / CONTROL

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NON BUDGETARY FUND. THESIS ADVISOR : ASSIST.PROF. NANTAWAT
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Under the general principle of finance in Democratic Countries,
No money shall be expended except by law. For instance, the budget
expenditure shall be established by means of a budgetary law. However,
the Thai government spending is not only in the budget expenditure but
it includes the non budgetary fund also.

The non budgetary fund spending is exceptional from the general
principle that mentioned above. Moreover, currently the amount of the
non budgetary fund is increasing rapidly.

In order to find an effective solution to these issues, this
study proposes to improve the spending control processes are as follows.

- 1) reporting the settlement of accounts for spending to the legislation
Assembly
- 2) liberation the Auditor General Office from the executive power
- 3) amendment the law that involve the spending control process such as
The Budgetary Procedure Act, B.E. 2502.

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