

**THE MANAGEMENT OF PUBLIC EXPENDITURE
IN LOCAL ADMINISTRATIVE ORGANIZATIONS
IN SOUTHERN THAILAND**

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SOUTHERN THAILAND**

By

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Kolej Undang-Undang, Kerajaan dan Pengajian Antarabangsa
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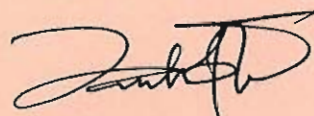
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ABSTRAK

Pengurusan Perbelanjaan Awam (PEM) merupakan satu pendekatan yang digunakan untuk mengukur keberkesanan pengurusan sumber-sumber dalam organisasi di sektor awam. Satu reformasi nasional telah dilakukan oleh kerajaan Thai untuk memperbaiki PEM di kedua-dua kerajaan tempatan dan pusat memandangkan terdapat banyak masalah dalam menguruskan perbelanjaan awam di peringkat kerajaan tempatan, terutamanya dalam kalangan Organisasi-organisasi Pentadbiran Tambon (TAO). Kajian ini bertujuan untuk mengkaji keberkesanan PEM dan hubungan antara ciri-ciri PEM sebagai pembolehubah tak bersandar dan elemen PEM iaitu pembolehubah bersandar seperti disiplin fiskal agregat (AFD), kecekapan peruntukan (AE) dan kecekapan operasi (OE). Penyelidik menggunakan kedua-dua kaedah kuantitatif dan kualitatif dalam kajian ini. Soal selidik telah direka bentuk untuk mendapatkan maklumat daripada dua ratus enam puluh tiga (263) responden, manakala temu bual secara mendalam telah dijalankan ke atas sembilan (9) orang ketua pentadbir TAO mewakili sembilan (9) wilayah di selatan negara Thai yang digunakan dalam pentadbiran soal selidik. Dapatan kajian menunjukkan bahawa terdapat tahap kekuatan sederhana untuk AFD dan AE, sementara OE menunjukkan tahap tinggi. Didapati juga terdapat lima daripada enam ciri-ciri PEM adalah tinggi. Kelima-lima ciri tersebut adalah penglibatan politik, kejelasan polisi, ketelusan, komprehensif dan akauntabiliti, manakala kekuatan kebolehamalan adalah berada di peringkat sederhana. Hubungan di antara ciri-ciri dan elemen PEM diukur dengan kaedah korelasi Pearson menunjukkan ciri-ciri PEM mempunyai hubungan yang positif dengan elemen PEM. Selain itu, kajian ini menggunakan regresi berganda untuk menguji hubungan di antara ciri-ciri dan elemen PEM berkenaan dengan penggunaan sumber-sumber awam. Kajian ini mendedahkan bahawa penglibatan politik dan akauntabiliti mempunyai hubungan secara positif dengan AFD. Kejelasan dasar juga menunjukkan hubungan positif dengan AE dan OE pula berkaitan secara positif dengan ketelusan. Akhir sekali, dapatan menunjukkan bahawa PEM dalam kerajaan tempatan di negara Thai menghadapi masalah-masalah dalam setiap elemen PEM. Justeru itu, satu tindakan proaktif diperlukan untuk menggabungkan ciri-ciri dan elemen PEM yang mana dapat meningkatkan keupayaan PEM dalam kalangan pentadbir TAO. Akhir sekali, pembuat polisi perlu berusaha untuk menerapkan keberkesanan PEM dalam organisasi pentadbiran. Ini bertujuan agar dapat memperkenalkan kecekapan ke dalam aspek PEM dalam TAO.

Kata-kata kunci: Disiplin Fiskal Agregat (AFD), Kecekapan Peruntukan (AE), Kecekapan Operasi (OE), Pengurusan Perbelanjaan Awam (PEM)

ABSTRACT

Public Expenditure Management (PEM) is an approach used to ensure effective management of resources in public sector organizations. A national reform has been made by the Thai government to improve management of public expenditure both at the central and local government. Since there are many problems in managing public expenditure at local government level, especially Tambon Administrative Organizations (TAOs), this study sets to investigate the effectiveness of PEM and the relationships between PEM's conditions and Aggregate Fiscal Discipline (AFD), Allocative Efficiency (AE) and Operational Efficiency (OE), which is tagged as PEM's elements. The researcher uses both quantitative and qualitative methods in this study. Questionnaire was designed to elicit information from two hundred and sixty-three (263) respondents, while in-depth interview was designed for nine (9) interviewees. Data used for the study was obtained from the Chief Administrators of the TAOs from nine (9) provinces in Southern Thailand. The findings of the study reveal that there exists medium strength level for AFD and AE, while OE has a high level. Also, it is found that a five (5) out of six (6) PEM's conditions are high. These five (5) requirements are political engagement, policy clarity, transparency, comprehensiveness, and accountability, while the strength of predictability is at a medium level. The relationship between conditions of PEM and PEM's element by using Pearson correlation method revealed that PEM's conditions are positively connected to PEM's elements. In addition, the study used multiple regressions to test the relationship between conditions of PEM and elements of PEM with respect to public resources. The findings disclose that the political engagement and accountability are related positively with the AFD. Similarly, the policy clarity is related positively with the AE and OE is related positively with the transparency. Lastly, the results show that the management of public expenditure in the local government in Thailand is facing problems in every element of PEM. There should be a proactive need to blend PEM's conditions with PEM's elements which will ultimately improve the capacity of PEM among administrators of TAOs. Finally, policy makers should endeavor to incorporate the effectiveness of PEM in the administrative organizations in order to bring efficiency into the public expenditure management of TAOs.

Keywords: Aggregate Fiscal Discipline, Allocative Efficiency, Operational Efficiency, Public Expenditure Management

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LIST OF ABBREVIATIONS

Acct	Accountability
ADB	Asian Development Bank
AE	Allocative Efficiency
AFD	Aggregate Fiscal Discipline
BLF	Bureau of Local Finance
BMA	Bangkok Metropolitan Administration
BOB	Bureau of the Budget
CAO	Chief Administrator of the TAOs
CAPE	Centre for Aid and Public Expenditure Management
Comp	Comprehensiveness
DFID	Department for International Development
DLA	Department of Local Administration
GFMIS	Government Fiscal Management Information System
IMF	International Monetary Fund
JBIC	Japan Bank International Cooperation
LAO	Local Administrative Organization
MOF	Ministry of Finance
MOI	Ministry of Interior
MTEF	Medium-Term Expenditure Framework
NPM	New Public Management
OAG	Office of Auditor General
ODI	Overseas Development Institution
OE	Operational Efficiency
OECD	Organization for Economic Cooperation and Development
PAO	Provincial Administrative Organization
PC	Policy clarity
PE	Political engagement
PEM	Public Expenditure Management
PPBS	Planning Programming Budgeting System
Pre	Predictability
PVM	Public Value Management
SBPAC	Southern Border Province Administrative Center
TAO	Tambon Administrative Organization
Tran	Transparency
VAT	Value Added Tax
WB	World Bank

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

The economic crisis in 1997 had affected the economic system of many countries worldwide. The world's premier lending organizations such as World Bank (WB), International Monetary Fund (IMF), and Asian Development Bank (ADB) stepped in to support the country's recovery process through the provision of loans, technical assistance, and policy advices (Alexander, 2002). The World Bank is the main source to many governments including Thailand. The acceptance of loans from the World Bank led the country to conduct the public financial reform which was one of the main provisions of the international loaner.

By the start of 2000, the WB started looking at the economic affairs of several governments with little achievements in the area of financial management system (Hayashi, 2001; Pretorius and Pretorius, 2008). The WB found out that many emerging economies have the sound budget and well managed financial system, but they are lacking in the area of aggregate fiscal discipline in which they are unable to allocate resources in accordance with strategic priorities on one hand and operate inefficiently on the other. Therefore, the WB reviewed its strategy and developed what is known as Public Expenditure Management (PEM) (WB, 2000) which becomes an instrument used by various governments of the world including Thailand. The key ideas of PEM came from the idea of New Public Management (NPM) (Schick, 1998; Pretorius and Pretorius, 2008).

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