

The Effectiveness of Integrated Budgeting Management in Fighting Corruption

Mingkwan Chiruppapha^a, Somboon Sirisunhirun^b, ^aFaculty of Graduate Studies, Mahidol University, Thailand, ^bFaculty of Social Sciences and Humanities, Mahidol University, Thailand, E-mail: mingkwan@bb.go.th, shssr@mahidol.ac.th

This research was aimed at analyzing problems, factors and an appropriate course for development of an effective integrated budgeting plan to counter corruption and misconduct in the public sector. The research design utilized a qualitative approach. A total of 55 key informants representative of all relevant sectors in integrated budgeting management for counter corruption and misconduct in the public sector was the study group. The research instruments were in-depth interview (IOC = 0.84), a Delphi opinion Questionnaire (IOC = 0.97) and a Focus group discussion (IOC = 0.79). The results reveal that the situation of public corruption and misconduct in the public sector both in monetary or non-monetary forms ranges from severe to very severe and is compared to a “deadly cancer” and “white collar crime against position.” Although corruption has indirect impact on the people, the problem erodes and devastates the country as a whole. The problems found were the system, structure, weak leaders of government agencies and slow judicial administration, all of which spread the idea that “the risks of corruption are worthwhile” and consequently there is fearlessness and lack of restraint in this context. The 4 aspects and 27 factors influencing the effectiveness of an integrated budgeting plan to counter corruption and misconduct in the public sector were politics, administration, resources and good governance are identified and were found to be cohesive with the 19 criteria for evaluating effectiveness based on the concept of John P. Campbell et al. (1977) addressing the cost-effectiveness of budget spending involving the “money of the citizen taxpayers”. As for appropriate integrated budgeting management, this study found this was most efficient when the “tactics of networking, collaboration characterized in working as a team” or what is called “Team Thailand Anti-Corruption 4.0” with all relevant sectors having “understanding, synergy and sincerity” to counter corruption and misconduct in the public sector occurred.

Key words: *effectiveness / integrated budgeting management / anti-corruption.*

Background and Significance of the Problem

During the period 1961-2017, for more than half a century, a government budget of approximately 44.5 trillion baht has been allocated to the “National Economic and Social Development Plan” which has been used as “the National Master Plan” to guide the developing national economy, social development, administration and public policies. The National plans can be divided into the following five eras: 1) Golden Period of Planning during the 1st-3rd Plans (1961-1976), which focused on economic growth based on infrastructure development; 2) Political Volatility during the 3rd - 4th Plans (1976-1981), which focused on economic development coupled with social development; 3) National Economic and Social Development Plan during the 4th - 7th Plans (1981-1996), which focused on economic stability with regional and rural development; 4) Transition to the New Paradigm during the 7th-10th Plans (1996-2011), which focused on human-centered, participation-oriented and economic exploitation as an instrument for human development, adherence to the Philosophy of Sufficiency which focused on human-centered, participation-oriented and economic exploitation as an instrument for human development, adherence to the Philosophy of Sufficiency Economy geared toward mutual peaceful and happy societies; 5) Fairness-oriented Society, Developing Humans into Society for Sustaining Life-long Learning and the ASEAN Community during the 11th Plans (2012-2016) (Rojananan, 2015); 6) The current era has involved adopting and applying the principles of the Philosophy of Sufficiency Economy, Participatory Human-centered Development, Support and Promotion of National Reforms, Development for Stability, Prosperity, Sustainability and Happy Co-existence in Society are the focus during the 12th Plan (2017-2021) (NESDB, 2016).

Despite the 11 National plans of development, the economic and social trends have been fraught with challenges arising from internal and external factors leading to social crises such as social discrimination and widening gaps between the “have” and “have-nots”, while the ability to raise income for economic development and classification as a developed country has failed. Thus, the country has been detoured into a middle income trap for over 30 years from 1988 until today. In 2010 Thailand was upgraded to an upper middle income country (NESDB, 2015), however, the Thai economy cannot be upgraded and classed as a developed and sustainable country, even when it is driven by innovation. Natural resources have been encroached upon and depleted due to corruption through infrastructure, which has reduced Thai economic growth at 43.7 per cent. Amidst a culture of instability, corruption has flourished, while private investments have reduced the economic growth rate by 8.2 per cent and 7.7 per cent, respectively. However, the mythology of “The Raven and the Crow” or “The Rich Never

Cheat” represents concepts bringing about short-term gains for a group of people empowered with exclusive access to resources (TDRI, 2016).

In addition, corruption frequently moves government outside the rules. Furthermore, the direction and policy of the homeland administration are inconsistent. The announcement of public policy by the government amounts to nothing more than administrative discourse, particularly concerning conflict of interest corruption, which grows in prevalence and daily rises in tandem with a nation’s attempt to claim developing democracy (Wattanapongphasuk, Kesapradist, & Piamphongsant, 2017) and good governance (Kalyanamitra, Tatiyalapa, Mala, & Yaowanit, 2017; Setan, Phadoongsitthi, Saraphat, Sincharoonsak, Chuaychoo, & Penvutikul, 2019). In contrast, the people of those countries continue to distrust government officials, staff and administration with further suspicion for laws and their validity (Suksamran, Trimek, Jernsittiparsert, & Siriattakul, 2017; Jernsittiparsert & Ruangsilp, 2017). Thus people become complacent about being good and active citizens while disbelieving counter corruption measures (Chiangkurra, 2006).

In addition, the current Thai international economic situation is stagnating. The national GDP (gross domestic product) can no longer rely on exports, consumption and private investments as in the past, which lessens funding in the national economic system (Jernsittiparsert, Sriyakul, & Pamornmast, 2012; Jernsittiparsert, Pamornmast, & Sriyakul, 2014). The government therefore, turns to government budget spending and adheres to the Keynesian School by John Maynard Keynes (1936), spurring the national economy during economic recession. Therefore, the government implements expansionary fiscal policy in association with and due to changes in the amount of government spending. Examples include increasing government expenditure in purchasing service goods or investments, increasing expenditures for savings or subsidies and tax abatement increases national income and employment wages (Fiscal Policy Office, 2016). Budget or government spending in government investment can spur the aggregate demand, GDP and, most importantly, the purchasing power of the people.

However, the government has to impose deficit policy for a period of ten consecutive years, which affects fiscal discipline and confidence in the national economic system into the future. Rationally, the government has to borrow money to compensate for budget deficits on national spending. Public debt also becomes suspicious. For example, the annual budget in fiscal year 2016-2017 per nationwide budget ceiling reveals that the principal repayment is proportionately higher, while investment expenses is proportionately lower than the operating expenses at 20.0 per cent per 77.0 per cent (BB, 2016).

In addition, there are leads in government spending for national development within all sectors in the government and state enterprise systems. The aforementioned leads are mostly found in the form of purchasing, which is considered one of the largest corruptive sources in the case of

politicians who reap benefits at 20-30 per cent (Piriyarangsana, 2011 cited in Manattarapadoong, 2012; Srivithaya & Sonsuphap, 2014; Watcharothai, 2018). Hence, the public expenditure or budget is inadequate for developing the national economic system based on national strategies and fails to meet set targets. The 11th National Economic and Social Development Plan (2012-2016) has imposed counter corruption and misconduct in the public sector, which is supported by both the private and public sectors in the counter corruption campaigns (NACC, 2014). The 1st Phase of National Anti-Corruption Strategies (2008-2012) failed to successfully achieve its goals and the corruption of Thailand has never truly receded.

The critical barriers are shortages of cooperation and support in addition to resistance from politicians and bureaucrats, including the shortage of government policy and budgetary support. The aforementioned shortcomings have resulted in inefficient drive of set missions (Sutheewong, 2014). In the meantime, the Transparency Thailand Foundation reported the CPI (Corruption Perception Index) during 2015-2017, which measured the national and international corruption image on the public sector/bureaucrat system based on the perspectives of specialists and business persons from a total possible score of 100 points. According to the findings, Thailand earned 38, 35 and 37 points and is ranked 78th, 101th and 96th globally among 168, 176 and 180 countries, respectively. Notably, the scores remain lower than 50 points as shown in Table 1 below.

Table 1: Corruption Perception Index: CPI of Thailand during 1995-2017

Year	Scores	Rank	No. of Countries
1995	2.79 (full score of 10points(	34	41
1996	3.33 (full score of 10points)	37	54
1997	3.06 (full score of 10points(	39	52
1998	3.00 (full score of 10points(	61	85
1999	3.20 (full score of 10points(	68	98
2000	3.20 (full score of 10points(	60	90
2001	3.20 (full score of 10points(	61	91
2002	3.20 (full score of 10points(	64	102
2003	3.30 (full score of 10points(	70	133
2004	3.60 (full score of 10points(	64	146
2005	3.60 (full score of 10points(	59	159
2006	3.60 (full score of 10points(	63	163
2007	3.30 (full score of 10points(	84	179
2008	3.60 (full score of 10points(	80	180
2009	3.40 (full score of 10points(	84	180
2010	3.50 (full score of 10points(	78	178
2011	3.40 (full score of 10points(	60	183



Year	Scores	Rank	No. of Countries
2012	37 (full score of 100 points)	80	176
2013	35 (full score of 100 points)	102	177
2014	38 (full score of 100 points)	85	177
2015	38 (full score of 100 points)	78	168
2016	35 (full score of 100 points)	101	176
2017	37 (full score of 100 points)	96	180

Sources: Foundation Organization for Transparency in Thailand (2017)

The CPI values by the Integrity Transparency (IT) were surveyed from the following eight data sources: (1) (BF (BTI: Bertelsmann Foundation Transformation), (2) (GI (Global Insight Country Risk Rating), (3) (EIU (Economist Intelligence Unit Country Risk Ratings) (4) (IMD (International Institute of Management Development) (5) (WEF (World Economic Forum Executive Opinion Survey) (6) (PERC (Political and Economic Risk Consultancy) (7) (WJP (World Justice Project or Rule of Law Index) and) 8 (ICRG (Political Risk Services International Country Risk Guide). It improves the strategy of the 2nd Phase of National Anti-Corruption Plan (2013-2017) (NACC 2014:8) and the NACC public relation documents (2014). In 2017, the CPI data sources were increased to include the Varieties of Democracy Project through measuring democratic expressions such as election, liberty and opportunity to exchange opinions with unanimity of all sectors nationwide.

The budget or public expenditure is considered one in three mechanisms of the fiscal policy. Apart from income (taxes) and public debt (loans) playing the roles of the national restricted budget allocation with efficiency, saving, cost-effectiveness and benefits are maximized for the people and the nation. Consequently, over the past 60 years, the Bureau of the Budget (BB) has consistently improved and developed the efficiency of its working process in compliance with the national situation. Thus, the Line Item Budgeting System has been improved into the Planning Programming Budgeting System (PPBS). And the BB is currently improving the Performance Based Budgeting System into Strategic Performance Based Budgeting System (SPBBS). The main emphasis is on the national strategy and government policy to handle resources with efficiency, cost-effectiveness, responsiveness to the needs of the people through increasing the roles and responsibility on the part of the ministries, ministerial affairs and departments in handling budgets with conscientious transparency and accountability (Thammasat University Research and Consultancy Institute: TU-RAC, 2006).

In 2008, the BB adopted the concept of “integration” or mixed budgeting from upstream-midstream and downstream to spur contingent government policy to meet constructive success and align their network with the direction responsive for the purpose of mutual support. Integration is reflected in the allocation of budget to agencies with the same goals and objectives. The objective is to alleviate repetitiveness and ability to implement in pursuit of

progress, which expresses the full cycle and brings good support to the goals of strategic plans to successfully achieve set goals (BB, 2014). Later in 2014, the National Council for Peace and Order (NCPO) by Gen. Prayuth Chan-ocha, Prime Minister prioritized and imposed contingent government policy to eradicate and solve the problem of national corruption, including national strategic positioning under the vision for the next five years (2015-2020). The objectives were “stability, prosperity and sustainability” under the slogan, “Our Home & Our Country, Stronger Together”. The scope of the idea involves the following five dimensions: 1) creating stability for the country; 2) creating competitiveness for stable and sustainable growth; 3) creating opportunities for equitability and social compatibility; 4) creating growth on quality of life with environmental friendly measures and 5) increasing public efficiency, which is a key component in counter corruption measures.

In 2015, the members of the National Reform Council imposed “Reforms Leading to Anti-Corruption” with the following six goals: (1) to create a constitutional monarchy suitable for the Thai context; (2) to create honest and fair elections; (3) to have a mechanism for preventing and eradicating corruption and efficiently alleviating misconduct in the public sector; (4) to eradicate discrimination, while creating economic and social fairness; (5) to have a government mechanism to provide prevailing, convenient, speedy and efficient services for the people and (6) to rigidly and fairly enforce laws. Later in 2018, reforming the country with counter corruption and reduction of misconduct in the public sector remain issues of primary importance and are listed as one of eleven issues. The national reform agendas include politics, homeland administration, law, justice administration, economy, natural resources and the environment, public health, media, IT, social, energy and anti-corruption (NESDB, 2015), all of which represent the wishes of all Thais nationwide and put pressure on the government.

NCPO Order 69/2014 on Imposing Preventive and Correctional Measures against Corruption and Misconduct in the Public Sector expresses the constructive and explicit political will of the government and has been used as a guide to integrate the cooperation of the Anti-Corruption Centers (AOCs) at all ministries and agencies to solve the problem of national corruption and create a positive culture of transparency. Another objective of the order was to upgrade the national CPI (Office of Public Sector Anti-Corruption Commission: PACC, 2014). In response to the critical contingent policy of the government, the BB is the government agency assigned with the major mission of the national budget management to adopt an integrated budgeting management plan to enhance people-centered participation in counter corruption to build knowledge and understanding for all sectors and government agencies involved in handling cooperative networks.

In the 2015 fiscal year, the BB imposed the integrated budgeting plan for counter corruption and misconduct in the public sector with the NACC as the ongoing host from the fiscal year 2016-2019. In 2016, the BB under the approval of the Cabinet reformed budgeting and

assigned deputy prime ministers and other ministers the task of forming a commission to review and prepare a strategic integrated budget aimed at supervising and preparing pre-ceiling budgets before officially submitting the budgeting petition to the BB. As for oversight of the action budget plan on counter corruption and misconduct in the public sector, Deputy Prime Minister (Wissanu Krea-ngam) chairs the Commission and has been assigned the of supervising the BB and other agencies involved to seek cooperation in compliance with the action plans and to impose the budget ceiling of the action plans.

The “cheating and fraud” or “corruption” in the saying, “Corrupting and Cheating the Nation Perishes both the People and the State” must be reduced or eradicated from Thai society in the future. Consequently, the researcher conducted an investigation on “The Effectiveness of Integrated budgeting plan to counter corruption and Misconduct in the public sector” based on integrity and transparency under the principles of good governance. The findings can lead to national development for equilibrium, sufficiency and sustainability under the motto, “Stability - Prosperity - Sustainability” according to the will and the direction of the national strategies. The researcher is interested in how the problems with counter corruption and misconduct in the public sector occur in government administration. Furthermore, the researcher aimed to identify the factors affecting the effectiveness of the integrated budgeting plan to counter corruption and misconduct in the public sector and what approaches are suitable for boosting the effectiveness of the integrated budgeting plan to counter corruption and misconduct in the public sector.

Research Objectives

This research was focused on meeting the following objectives: (1) to study the problems occurring in government administration on counter corruption and misconduct in the public sector; (2) to analyze the factors resulting the effectiveness of the integrated budgeting plan to counter corruption and misconduct in the public sector; and (3) to investigate suitable approaches for boosting the effectiveness of the integrated budgeting plan to counter corruption and misconduct in the public sector.

Scope of the Study

1. The unit of analysis was for investigating the effectiveness budgeting management of the agencies that were the key informants responsible for budgeting into the integrated budgeting plan to counter corruption and misconduct in the public sector.

2. The scope of the time was limited to investigation of the integrated budgeting plan to counter corruption and misconduct in the public sector during the fiscal year 2015-2016, from 1 October 2014 to 30 September 2016.

3. The scope of content was focused on the effectiveness of the integrated budgeting plan to counter corruption and misconduct in the public sector based on the concept of Campbell et al. (1977 cited in Robbins, S. P. 1990) found in the work entitled “New Perspective on Organizational Effectiveness” that measured the following 30 factors of managerial effectiveness:)1 (overall effectiveness;)2 (productivity;)3 (efficiency;)4 (profit or return;)5 (quality;)6(accidents;)7 (growth;)8 (absenteeism;)9 (turnover or retention;)10(job satisfaction;)11 (motivation;)12 (morale;)13 (control;)14 (conflict-cohesion;)15 (flexibility-adaptation;)16) planning and goal setting;)17) goal consensus;)18) internalization in organization goals;)19) role and norm congruence;)20) managerial interpersonal skills;)21) managerial task skills;)22) information management and communication;)23) readiness;)24) utilization environment;)25) evaluations by external entities;)26) stability;)27) value of human resources;)28) participation and shared influence;)29) training and development emphasis and)30) achievement emphasis.

4. The key informants for the study were as follows: (1) management and deputy directors responsible for the integrated budgeting plan to counter corruption and misconduct in the public sector and good practice; (2) management or persons assigned by the government to take responsibility for budget management affairs; (3) scholars or specialists from the National Institute of Development Administration (NIDA), the Thailand Development Research Institute (TDRI) and King Prajadhipok's Institute (KPI), etc.; (4) a politician playing a key role in counter corruption such as Warong Dejkitwikrom; (5) representatives of the civic sector with experience and good performance in reviewing and preventing corruption such as Veera Somkwamkid, Suriyasai Katasila, etc. and (7) business sector representatives or NGOs such as the Thai Chamber of Commerce, the Foundation Organization Anti-Corruption (Thailand) and the Foundation of the Transparency Organization in Thailand, etc.

5. The research was conducted over a period of months (November 2016-July 2017).

Findings and Discussion of the Findings

Situation of Public Sector Corruption

As for the In-depth interview, most of the key informants, 90 per cent, found that the situation of the public sector involving either “monetary” or “non-monetary” corruption ranged from severe to very severe and can be compared a “deadly cancer” in the form of “white collar crime”. Although individual people are not directly affected, the above corruption devastates the nation as a whole. Corruption affects the image and trustworthiness of good governance

and the transparency of public administration with explicit indicators about public perception on the situation of corruption. According to findings from the CPI (Corruption Perception Index) and CSI (Corruption Situation Index) scores as conducted by educational institutions in the country and foreign organizations or annual reports of the government agencies in auditing budget spending such as the State Audit Office (SAO), the Office of the National Anti-Corruption Commission (NACC) and the Office of the Public Sector Anti-Corruption Commission (PACC), etc.

The findings indicate that budgetary losses amount to approximately two per cent (six hundred thousand baht) per year and this percentage of national development of public expenditures or budgeting insufficiency distorted the planned direction and failed to achieve set goals. In addition, corruption sent the country into a middle income gap with political conflict leading to frequent coup d'états and changes in the government administrations. Furthermore, corruption discontinued the direction and policy of homeland administration, thereby preventing the design of long-term planning and reduced confidence in investments. The government should impose public policy which is the measure used as a counter corruption mechanism.

Based on the Thai social context, all sectors should foster consciousness and solidarity with collaboration to reinforce resistance and counter corruption, which are just a part of national counter corruption efforts. Accordingly, the problem-solving of the public sector can be implemented by applying the integrated budget as the tool or mechanism for success in the long run. The mechanism is aimed at applying contingent public policy as the national agenda in imposing set goals and handling the agencies involved. Countries with low corruption have people who own the rights and liberty of auditing with checks and balances. Emphasis of law enforcement would not be successful in solving the problem of corruption because corruption involves the entire system. In addition, countries with low corruption promote good governance, because the rule of law is enforced and measured with fairness and justice in all sectors. The aforementioned countries also allow freedom of the press to ensure that people are able to extensively receive and promote inalienable rights in voicing for audits.

Problems encountered in Public Administration for Counter Corruption and Misconduct in the Public Sector

According to the findings of the present study, the critical problem in public administration for counter corruption and misconduct in the public sector is that the homeland administrative mechanism for reinforcing morals and ethics in order to systematize counter corruption and misconduct in the public sector is inefficient. Public leaders are weak and unrestricted in good governance with overall disregard for internal auditing. Human resource administration remains based on the patronage system and ignores merit systems aimed at creating a system

for handling counter corruption and misconduct in the public sector in an organized manner. Though there are Office of Civil Service Commission (OCSC) rules on the code of conduct for bureaucrats such as the Civil Service Act 2008, Section 5: Fostering Ethics, Article 78 aimed being honorable, dignified bureaucrats and the OCSC Rules on imposing disciplinary actions, the overall view of the root causes leading to public sector corruption and misconduct in the public sector, are divided into the following three levels:

(1) Micro level (Individuals and Families). The micro level comes from the mindset of most people with slow, implicit and gray decision-making on dividing what gives personal gain or common benefits. Thus, fostering a foundation on religious beliefs about “reciprocal deeds, fate and mercy” (*dharma-vera, vasana and metta*), all facilitate values and beliefs to support and accept corruption, thereby disregarding personal and common rights. Individual people simply do not understand conflicts of interest and discipline; thus they ignore participating in retention of public benefits. The idea of working in bureaucracy to become a “big boss or big master” is fostered rather than servicing people. Furthermore, food and livelihoods are given greater importance. Hence, people and families fall short in terms of awareness about being active citizens with an absence of expectations to participate in auditing the public sector, because they fear getting into trouble. Thus, they are complacent, inactive and commit offenses or corruption within government operations.

(2) Social Level. The social level comprises the following: (1) *an educational system* with competition for admission to renowned institutions, thereby leading to connections with a patronage system, cronyism and nepotism. (2) *professional values and culture* in which Thais recognize and honor celebrities and other wealthy people; therefore, families foster the idea of working in bureaucracy to become a “big boss and big master” rather than serving or solving the needs of the people. (3) *Working environments in the public sector*, because bureaucratic systems are unlikely to offer high pay or career path advancement and better economic status; this type of system gives way to a patronage system, cronyism and nepotism though connections and even educational institution sectarians consent to being the middleman for corrupt systems between politicians and private sector organizations. The workplace moral atmosphere is, therefore, negatively affected.

(3) National Level. The national level is divided as follows: (1) *the government does not intend to facilitate counter corruption*, and political policies are just imposing plans, measures and various levels of policy only without actions taken. (2) *Counter corruption measures in the public sector or the bureaucracy are weak, negligent and never enforced*, e.g. responsiveness to political policies for counter corruption. (3) *Prolonged judicial administration* - it takes over ten years for a court verdict, which attracts fearlessness and restraints because “risky corruption kickbacks are worthwhile”. (4) *Shortage of public information disclosures in running mega projects* – there is no transparency, thereby disabling auditing work and spending. (5) *Shortage*

of functional personnel - a large quantity of cases and complaints for are pending reviews, prevention and suppression of corruption and misconduct in the public sector.

In order for the budget to become a mechanism in the Strategic Performance-Based Budgeting System (SPBBS), it must be responsive to the NPM (new public management) which emphasizes result - oriented government funding outcomes rather than input aimed at boosting the efficiency of fiscal management and a guideline for “the national agenda for national reforms” in counter corruption and misconduct in the public sector. The aforementioned agenda was key policy for the government and the NCPO during the fiscal year 2015. Subsequently, the BB prepared a program on integrated counter corruption and misconduct in the public sector driven to success by NGOs with organizations such as the NACC as the host.

In exploring integrated budgeting management with good practice in anti-corruption and the treatment of addicts hosted by the Office of the Narcotics Control Board (ONCB), the researcher discovered the following: (1) The NACC was inexperienced in coordinating collaboration for planning in policymaking and strategizing with other related agencies. (2) Most NACC personnel had backgrounds in law, which restrains the NACC as a functional agency in the policymaking and strategizing for integrated budgeting plans. (3) The NACC in inadequate as an IT system to collect, report and process data for efficient decision-making by the management. (4) The functions of the NACC are routine and frequently discontinued. (5) Planning is done independently and similar contents are subsequently consolidated without any brainstorming. (6) In the national strategies first phase of implementation, the BB and NACC were the middlemen to collect petitions for budgeting in the integrated budgeting plan. (7) The goal indicators in the integrated budgeting plan remained vague during the fiscal year 2015-2017, but the CPI was adopted as the mechanism providing indicators equivalent to the national strategies for the second phase of counter corruption, which were irrelevant to the context and possibility for the public sector to function toward achievement as targeted because the CPI scores are not collected from all sectors of the country, but only from the public sector. At the same time, the evaluators of the CPI scores were from foreign agencies. Consequently, the scores of some CPI criteria were not dependent on the national environments or the public sector only. In 2018, however, the integrated budgeting plan was modified for its goal indicators in response to the competency of working and meeting the mission context under the responsibility of the public sector for better achievement.

Factors Enhancing Efficiency in the Integrated budgeting plan for Counter Corruption and Misconduct in the Public Sector

With the criterion concept of Multi-varied Effectiveness Measures, it is believed that there was no appropriate criteria for measuring organizational effectiveness. Rather, measurement requires multi-varied effectiveness measures to cover performance meeting the quantitative

and qualitative objectives in addition to covering the functional process, which used resources with cost-effectiveness and appropriate implementation. The objective enabling the organization to achieve set goals, which might be single or multiple. The present study with the Delphi opinion technique has shown that the criterion concept of Multivarian Effectiveness Measures, found that the efficiency of the integrated budgeting management plan covered the following four aspects: politics, administration, resources and good governance respective to the opinion points scored by the specialists as follows:

A) 4 Factors of Politics (1) Managerial intention must be explicit in setting public policy and public sector management. (2) Management needs to support, insist and command persons involved to comply with the strategies and policy of the integrated budgeting plan measures through imposing explicit penalties. (3) A national commission needs to be appointed to drive for contingent policy on counter corruption and misconduct in the public sector. (4) Parliament intention is reflected in political leaders and various parliamentary commissions by explicitly and constructively supporting compliance with the strategies, projects and activities of the integrated budgeting plan.

B) 12 Factors of Administration Brainstorm with the people involved from all sectors in forming consensus opinions and creating accuracy and clarity of the integrated budgeting plan to (1) impose national, ministerial and agency strategies along with the policy of the integrated budgeting plan; (2) plan strategies and policies at various levels; (3) draft the specific Annual Budget Act for the integrated budgeting plan separately from routine missions; (4) impose indicators and goal values at various levels; (5) impose indicators and goal values to align and cover the works of the public agencies involved; (6) create common understanding in transforming strategic goals into projecting and organizing activities by responsible duties; (7) apply the knowledge and ability of the people involved in transforming the strategic goals of the integrated budgeting plan into tactics, measures, projects and activities; (8) impose managerial structure in the form of a national committee to specify the components of management, bureaucracy and all sectors concerned; (9) explicitly align information, communication and orders according to the line of command to assign policies from top-down management; (10) make organizational leaders understand, motivate and support to create working by political intention, government policy and responsibility for the success indicators and goal values of the strategies assigned in the integrated budgeting plan; (11) demand that the organizational leaders supervise and command the people involved within the organizations to follow the political intention or government policies; and (12) impose the rules of budgeting management such as budget approval and approval for budgeting changes specifically for the integrated budgeting plan.

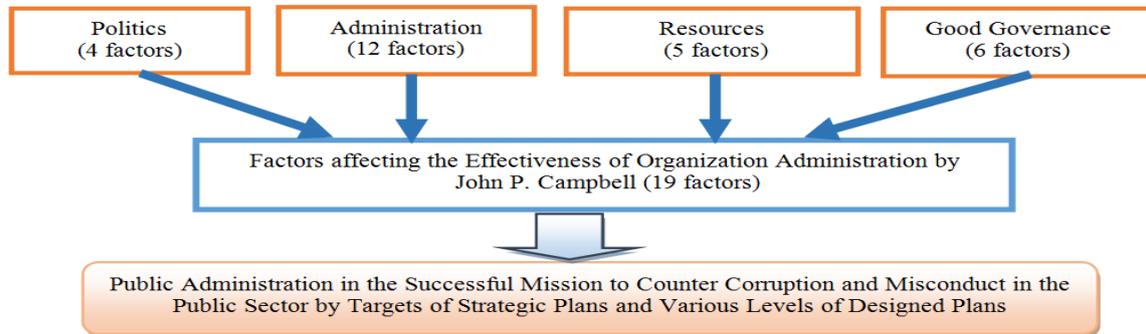
C. 5 Factors of Resources (1) Base budgets for executing projects and conducting activities on the tactics and sub-strategies congruent and aligned with the value chain and establish

functional agencies with responsible persons to deliver output from each activity to cover all processes from upstream, midstream and downstream. (2) Prepare explicit documents with necessary formats and alleviate repetitiveness in documenting. (3) Hire personnel equipped with knowledge, ability and aggregate working experience in ongoing integration emphasizing success in skills for handling policies, strategies and budgets. (4) Ensure that personnel understand the common goal of working with satisfaction and morale. (5) Specifically plan work, budget spending and procurement.

D. 6 factors of good governance (1) organizational leaders rigidly enforce laws against corruption within their organizations. (2) Public administration needs to direct speedy and efficient facilitation for recipients with clear manuals, criteria and working standards with transparency and auditability in order to reduce poor decision-making and behaviors putting personnel at risk for corruption. (3) Public administration sets policy for good governance meeting international standards. (4) The public sector mega project execution and budget ceiling should disclose information about the projecting procedures while offering opportunities for private sector businesses and state enterprises with people to participate in extensive auditing, inquiry, proposals and suggestions. (5) Adherence to the process and various procedures of the integrated budgeting plan with democracy and decentralization of decision-making by the people involved. (6) There is need for disclosure of information related to performances, problems and barriers in administrating the integrated budgeting plan in every procedure.

The above 4 aspects and 27 factors influence the effectiveness of the integrated budgeting plan for counter corruption compatible with the effectiveness criteria of John P. Campbell et al. (1977) (as shown in Figure 1. However, 19 of 30 cohesive criteria include overall effectiveness, efficiency, quality, job satisfaction, motivation, morale, control, conflict-cohesion, stability, participation and shared influence, achievement emphasis, planning and goal setting, goal consensus, internalization in organization goals, role and norm congruence, managerial interpersonal skills, managerial task skills, information management and communication and readiness.

Figure 1. The congruence 4 aspects and 27 factors affecting the effectiveness of administrating the integrated budgeting plan to the measurement criteria of organizational effectiveness based on the concept of John P. Campbell



Approaches to the Integrated budgeting plan to Counter Corruption and Misconduct in the Public Sector

From the Focus group discussion, the research revealed that integrated public budgeting management used the “tactics of networking collaboration characterized in working as a team” or what is called “Team Thailand Anti-Corruption 4.0” with all relevant sector having “understanding, synergy and sincerity” to counter corruption and misconduct in the public sector. There are accurate and explicit indicators, goal values with efficiently collective uses of resources in compliance with the value chain adherent to 3Cs: Cultivate-Counter-Conquer or CPS (cultivate-prevention-suppression) by each agency specialization for success. There is also a need to reinforce the moral atmosphere and merit system to create bureaucracy with public good governance, transparency, participatory audit public budget spending, which would lead to alleviation of losses, leaks and growing cost-effectiveness in budget spending because the money belongs to the citizens who are taxpayers.

Suitable approaches should begin with understanding the meaning and common agreement to work as a team by handling activities and collectively using resources for more than two agencies. The activities were congruent, aligned and delivered output in the form of a value chain from the upstream-midstream and downstream. The objective involved delivery of output based on the indicators and goal values in the integrated budgeting plan for solving specific strategic problems as necessary and with critical impact on the nation. However, setting the indicators to measure the goals in various levels demanded success indicators with constructive clarity and real measurability based on facts and alignment with the potential of the agencies to deliver success, including adapting to the integrated budgeting plan for implementation, e.g. supervising and managing by the national commission as a permanent managerial structure prioritized by every government.

The best approach is for every agency to closely collaborate in order to work out every procedure and prioritize collectively working as a routine for continuity in the ministerial, departmental and local dimensions with methods for the integrated budgeting plan in the fiscal year 2017. Rationally, the above approach passed trial and error with hearing of opinions and recommendations from workshops in the strategic integrated budget in the fiscal year 2018 leading to the manual on strategic integrated budgeting for the same fiscal year. Thus, the BB and agencies involved have collectively developed, improved models, methods and working procedures responsive to the budgeting calendar in order to allow the agencies concerned to have explicit work methods covering the procedures from (1) *Planning, reviewing, setting goals and primary budget ceilings for the expenditures of projects and activities under the integrated budgeting plan of the Commission to review the integrated budgeting.* (2) *Budgeting* is the procedure of reviewing annual expenditures within the BB itself. (3) *Approval of the Annual Budget Act* by the parliamentary extraordinary commission. (4) *Administration, monitoring and evaluation* in order to work and spend the budgets of the integrated budgeting plan, including the delay, revision and cancellation of the procedures in the integrated budgeting plan.

However, at the stage of reviewing Parliament's annual budget expenditure, the extraordinary commission and sub-commission observed that there was repetition of the basic mission with the strategic mission of the integrated budgeting plan, including ambiguity of the mission between the two plans e.g. the creation of equality responsive to the aging society and developing potential within the age range. Measuring the level of success in working was limited to comparing plans/budget spending performance rather than measuring the achievement of set goals as imposed by the indicators of the integrated budgeting plan.

The integrated budgeting management to counter corruption and misconduct in the public sector was characterized in "collaborative network" between the functional agencies, The BB with the people involved under the supervision of the host agency, the NACC and the national commissions featuring: the of National Anti-Corruption Committee (NAC Committee) chaired by the NCPO. The National Anti-Corruption Center (NAC Center) chaired by the PACC Secretary General as a secretary in order to allow integration of collaborative work among the public agencies involved and to solve the problems of corruption and misconduct in the public sector. There is an explicitly productive structure of homeland administration that is endorsed by law. This structure also builds confidence and guarantees the work of the people involved in the mission of countering corruption and misconduct in the public sector to ensure permanent advancement on the career path until a new government is elected.

Therefore, the NCPO government has established the "mechanism to counter corruption and misconduct in the public sector" with 35 Anti-Corruption Operation Centers (AOCs), including 20 AOCs ministerial level and 15 government agencies under the supervision of the Office of

personnel across ministries and agencies to exchange and disseminate knowledge and ability to work on plans, policies, strategies and budgets. In addition, cooperation needs to be sought from educational institutions or hired consultants from the private sector who are equipped with knowledge and expertise in training, consultation and enhancement of knowledge for the personnel involved.

(3) The public integrated budgeting plan includes inadequate provisions for IT systems to collect, report and process data to facilitate decision-making for the management. It is necessary to increase close collaboration among personnel under the supervision of the integrated budgeting plan. Collaboration in every procedure should be united with all parties prioritizing that the mission in the integrated budgeting plan is the “strategic critical mission”. Consequently, work must be strategic management comprising planning and imposing “strategic work tactics” to prioritize the use of MIS (management information system) resources to complement the management at every step of the way. The objective is to accelerate strategic decision-making with efficiency based on data coverage, precision, integrity and real time.

(4) The work of the agencies concerned with the integrated budgeting plan have routine missions, but there is no continuity. (5) An approach needs to be planned for working under the integrated budgeting plan until the plan is budgeting on its own; further, similar contents need to be consolidated. Current contents are not the result of brainstorming or collaboration in setting any common goals and (6) In executing the first phase of the integrated budgeting plan, the BB and NACC are only the mediators for collecting petitions on budgeting; close collaboration should be increased among personnel working under the integrated budgeting plan, and every procedure should be carried out with unity where all sectors recognize the importance of the mission of integrated budgeting plan as “a strategic critical mission”. Consequently, operations should involve strategic management with planning and setting of “strategic work tactics.” Strategic decision-making should involve network collaboration characterized by teamwork or “Team Thailand Anti-Corruption 4.0”.

(7) Indicators need to be set for the goals of the integrated budgeting plan during the fiscal year 2015-2017. The CPI was adopted and scores increased to 50 per cent in 2017, which is similar to the indicators of the National Strategies applied in the second phase of the integrated budgeting plan. Regardless, the plan is not responsive to the context and possibility of public agencies in practice. Reviews should be conducted regularly with improvement in setting the indicators for achievement of the goals or levels of success in executing the integrated budgeting plan. The aforementioned must concur with the facts and existing context, which are the factors encountered within the country to ensure that the agencies or public organizations within the integrated budgeting plan can control, supervise or change work methods to achieve success.

Recommendations

With regard to policy for host agencies and management, the research findings indicate that achievement, overall problems and approaches to boosting managerial effectiveness should be investigated in the dimensions to ensure that Thailand is stable, wealthy and sustainable as a developed country theoretically under the Philosophy of Sufficiency Economy. Goals, indicators, cooperative networking and development of IT system need to include specialization, knowledge and ability to deliver outputs for the value chain process. It is also necessary to accelerate cooperation, excellence based on a merit system, monitoring supervision and evaluation of success, which will enable efficient solutions to problems as suitable for contexts, facts and real time. Future studies should be focused on satisfaction surveys among government agencies, in-depth studies on similar or different management in steps where corruption has been encountered. The size and suitability of budget spending as well as budgeting success, complaints and volume of damage resulting from budgetary losses should also be investigated.

REFERENCES

- Bureau of the Budget, Office of the Prime Minister. (2014). *Integrated Budgeting Documents of fiscal year 2015*. Bangkok.
- Bureau of the Budget, Office of the Prime Minister. (2015). *Manual of Strategic Integrated Budgeting of fiscal year 2018*.
- Bureau of the Budget, Office of Prime Minister. (2016). *Budgeting Document No.3. Expenses Budget of fiscal year 2017*. Vol. 13(1) Integrated budgeting plan.
- Campbell, P. et al. (1977). *Managerial behavior, performance, and effectiveness*. New York: McGraw-Hill.
- Chiangkurra, W. (2006). *Effective approach of anti-corruption: comparing Thailand and other countries*. 1st ed. Bangkok: Saitharn Printing Office.
- Civil Service Act 2008*.
- Fiscal Policy Office. (2016). *2016 Annual Reports. Office of Fiscal Economy*. Retrieved from www.fpo.go.th/main/About-Us/AnnualReport/6744.aspx.
- Foundation of the Transparency Organization in Thailand. (2017). *Corruption Perceptions Index 2017*. retrieved from www.transparency.org/news/feature/corruption_perceptions_index_2017.



- Jermstittiparsert, K., Pamornmast, C., & Sriyakul, T. (2014). An Empirical Discourse Analysis on Correlations between Exchange Rate and Industrial Product Export. *International Business Management*, 8(5), 295-300.
- Jermstittiparsert, K. & Ruangsilp, A. (2017). Fear of Crime among People in Thailand's Southern Border Provinces. *Asian Political Science Review*, 1(1), 32-40.
- Jermstittiparsert, K, Sriyakul, T., & Pamornmast, C. (2012). An Empirical Discourse Analysis on Correlations between the Minimum Wages and Domestic Private Investment. *Journal of US-China Public Administration*, 9(7), 768-774.
- Kalyanamitra, P., Tatiyalapa, D., Mala, T., & Yaowanit, K. (2017). Causal Factors of Success in the Good Governance Implementation of Local Administrative Organizations in Central Region, Thailand. *Asian Political Science Review*, 1(2), 31-37.
- Keynes, J. (1936). *The general theory of employment, interest and money*. USA: Cambridge University Press.
- Mana-attarapadoong, S. (2012). Corruption Situation in Thailand. *Journal of Valaialongkorn Previews*. Year 2, Issue 1.
- NACC. (2014). *National Strategies on Anti-Corruption the 2nd Phase (2013-2017)*. Nonthaburi: NACC.
- NACC Public Relation Documents. (2014)
- NESDB. (2016). *Reports of Analyses of Poverty Situations and Discrimination in Thailand in 2016*.
- NCPO Order No.69/2014: *Preventive and Corrective Measures against Corruption and Misconduct in the Public Sector*.
- Piriyarangsarn, S (2011). *A Project to Study Anti-state Corruption and Misconduct in the Public Sector of fiscal year B.E .2554 (2011)*. A proposal to NACC.
- Robbins, S. (1990). *Organization Theory: Structure, Design and Applications*. 3rd ed. New Jersey: Prentice Hall.
- Rojananan, J. (2015). *The process of preparing and adherence to the national economic and social development*. Nakhon Pathom: Faculty of Social Science and Humanity. Mahidol University.

- Setan, T., Phadoongsitthi, M., Saraphat, S., Sincharoonsak, T., Chuaychoo, M., & Penvutikul, P. (2019). Factors of good governance scores and accounting performance affecting the P/E Ratio for listed companies on the stock exchange of Thailand. *Asian Administration and Management Review*, 2(1), 139-149.
- Srivithaya, S. & Sonsuphap, R. (2014). Guidelines on Resolution and Prevention of Corruption of Thai Listed Companies in the Stock Exchange. *RSU International Journal of College of Government*, 1(1), 9-14.
- Suksamran, S., Trimek, J., Jermisittiparsert, K., & Siriattakul, P. (2017). Crime Victimization Surveys of 2016. *RSU International Journal of College of Government*, 4(1), 1-7.
- Sutheewong, P. (2014). Call for Fights and Saving the Future with the Power of the People. *NACC Academic Journal*, 7(1).
- TDRI. (2015). *The Thai Economic Conditions in the 1st Quarter/2015 and Trend of 2015*. Bangkok: Pormparbsatruphai.
- TDRI (2016). *Politics, Administration, Laws, Justice Administration, Economy, Natural Resources and Environments, Public Health, Media, IT, Social, Energy, and Anti-corruption and Misconduct in the Public Sector*. Bangkok: Pormparbsatruphai.
- Thailand Development and Research Institute. (2016). *TDRI Factsheet 39: corruption game ill-effects eroding Thai economy*. 25th January 2016.
- Thammasat University Research and Consultancy Institute: TU-RAC. (2006). *Project Study for Development of Performance-based Budgeting Laws in the Dimensions of Agenda, Function and Area*. Bangkok: Thammasat University.
- The 1st Phase of National Anti-Corruption Strategies (2008-2012)*
- The 2nd Phase of National Anti-Corruption Strategies (2013-2017)*
- The 11th National Economic and Social Development Plan (2012-2016)*.
- Watcharothai, K. (2018). The Studies for Guideline Protection of Public Procurement Corruption in Thailand. *International Journal of Crime, Law and Social Issues*, 5(1), 153-163.
- Wattanapongphasuk, S., Kesapradist, B., & Piamphongsant, P. (2017). Path to Create the Democracy Ways of Self-Governance in the Ethnic Communities in Thailand's North-Eastern Region. *Asian Political Science Review*, 1(2), 19-30.