

Budget Transparency Evaluation: The challenges of Promoting Good Governance of Thai Local Administrative Organizations

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Abstract

Transparency is one of the essential principles of Good Governance and used to manage budget of Provincial Administrative Organizations, in order to manage the budget in the proper way and build confidence in the national budget system, which leads to effective budget expenditure. It also meets the need of people and reduce corruption. It is one of the essential principles in the participatory public administration in the way that allow people to participate in the national budget system of Local Administrative Organizations, starting from the method of the planning of budget, the management of budget and the audit of budget. The transparency principle is imposed in the measurement of transparency in budgeting by the organization which promote the good governance and suppress corruption to create model for member country to follow to enhance the good governance in budgeting. Therefore, the study of the international standard in the aspect of transparency in this article will cover the evaluation of transparency in the budget system in international level and the adoption of participatory budgeting to enhance transparency in budgeting of Local Administrative Organizations to be used as a model to develop the measurement and mechanism in the prevention and suppression of corruption and apply it in the budgeting of Local Administrative Organizations.

Keywords: Good Governance, Local Administrative Organizations, Public Participation, Public budgeting, Transparency