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BUDGETING MANAGEMENT BY GOVERNMENT OFFICIALS IN CONTRACT
WITH THE INTERNATIONAL MONETARY FUND : A CASE STUDY OF
CHIANG MAI PROVINCE

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ปัญหาพิเศษนี้เป็นส่วนหนึ่งของความสมบูรณ์ของการศึกษาตามหลักสูตร
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ลิขสิทธิ์ของบัณฑิตวิทยาลัย มหาวิทยาลัยแม่โจ้

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ABSTRACT

Abstract of special problem submitted to the Graduate School of Maejo University in partial fulfillment of the requirements for the degree of Master of Business Administration in Business Administration

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By

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The objectives of this study were to determine the problems of reimbursement and ways of budgeting management by the government officials in Chiang Mai Province who are in contract with the International Monetary Fund. Data was collected from 149 government officials who are responsible for budgeting management in Chiang Mai Province. This study used Statistical Program for the Social Science (SPSS) to analyze the results in percentage ratios and frequency.

The results of this study indicated that the most respondents understood why the government took had to loan and implemented in accordance with the condition of the International Monetary Fund. However, they would like the government to incline on to do public relation for the amendment of official trip as well as the

with drawal of medical allowance. The respondents did not agree with these since they affected to morale and recognized to be the necessary expense.

The respondents agreed with the scheduling of reimbursement within the twentieth of month and the planning of reimbursement because it would make the reimbursement be under the system and discipline so that they would like to submit their plans to the treasury office to consider in the allocated amount.

Based on this research the researcher recommendations which led to solve the problem are as follow.

1. The government officials should manage the budgeting for the optimal benefit by considering on the basis of the importance and priority of the project.
2. The government officials should settle the reimbursement plan in order to make the reimburse systematically and able to prepare in advance
3. The Ministry of Finance should clarify the understanding in the necessity of the government to proceed any measures
4. The government officials should creating the consciousness to cooperate each other in order to achieve government objectives.