

# Integrated Budgeting in Thailand: A Case study of Narcotic Integrated Budget Plan

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## Abstract

This study aims to provide information about the integrated budgeting plan in Thailand detailing planning, implementation of the development and the challenges therein. It is an attempt to make the concept of integrated planning less impervious by exploring contemporary meanings and mechanisms of integrated planning in the Thailand Narcotic Integral Budgeting Plan. Furthermore, the study also aims to provide available information of applications for the integrated budgeting management together with an overview of the literature regarding policy integration and related key concepts. The conclusion reflects on the level of ambition when integrating policies. Since there are few existing studies in the field of policy integration, more case studies will provide further examples for authorized decision-makers or authorized management representatives, scholars, researchers and other readers who are interested in this field to understand the situation and can draw lessons to be learned for both academic and policy related purposes. Overall, this research indicates strong awareness and intent to apply strategic management with the integration budgeting plan model (IBPI) with the intention that this new understanding of an integrated planning model may have broader applicability to similar contexts in Thailand with federated political systems. IBPI outlines the evaluation methods employed and then the main characterizations of integrated planning as integrated tools in Thailand budgeting. The paper concludes by highlighting some challenges to advancing integrated budgeting plans through strategic policy and performance government budgeting.

**Keywords:** Integrated Budget Plan Model, IBPI, Narcotic Integrated Budgeting

## Introduction

Budgeting is a powerful instrument for economic policy implementation, from prioritizing, generating applicable allocation to securing the steadiness of economics, up until influencing the economy as a full review is essential. A government's financial performance management reporting systems will draw on a number of information sources and reflect the range of stakeholders and departmental perspectives. The purpose of this study is to turn Thai government budget plans and goals into reality. According to the World Bank 2018, Thailand is an upper middle level income country still classified as a developing country. As in all the middle income level and developing countries, Thailand is trying to acquire the status to be a high income level, developed country and avoid being stuck in the middle level income or looping in the middle level income trap that many developing countries have encountered. In the public sector, budget is one of the contracts that governments promise to their citizens in order to show how the resource can be collected; together with what and whom the resource shall be allocated in the form of public goods and services (Schick, 1998). There are a variety of approaches to develop the performance metrics and the reporting of performance.

However, without integration of the financial resources utilized, government agencies cannot measure value for money or make informative choices concerning future resourcing and service priorities. One way in which the annual operational performance and financial information can be integrated more closely is to develop a system which encourages the issues to be considered together and to develop management reports that provide a complete picture.

Where big deviations from the narcotic budget have occurred, it may be necessary to formulate and report on a recovery plan alongside the routine budget profile. Getting the reporting framework right is critically important so that the Board of directors has the full picture on which to base its decisions. It also ensures that every agency is considering issues within the context of a consistent reporting template and to use a consistent language. In the management aspect, it brings the benefit that a common framework for reporting can enhance co-operation between the operational managers and the finance function. Budgeting policy integration concerns the management of cross-cutting issues in policy-making that transcend the boundaries of established policy fields, which governments often do not correspond with the institutional responsibilities of individual departments (Kickert and Koppenjan, 1997).

In the academic literature, several disciplines address policy integration; although they do not always refer to this particular term. A variety of other related (and sometimes synonymous) terms are used such as policy coherence, cross-cutting policy-making, concerted decision-making, policy consistency, holistic government, joined-up government and, most especially, policy co-ordination. These concepts are developed within government agencies, theories such as those on inter-agency co-operation and co-ordination, collaboration, intergovernmental management and network management.

In order to improve understanding of the concept of policy integration, this paper reviews and compares these various concepts and theories and relates them to uncover a new budget policy integration model. The new model can assist the Thai government to have a better understanding of current budget planning and effectiveness; especially in narcotics budgeting.

## **Objectives of the Study**

This paper is structured on the basis of identifying problems and solutions to practical objectives. The study presents an overview of the literature on the concept of policy integration and related key concepts. Based on these concepts, the third section presents the present knowledge on facilitators and inhibitors of policy integration. The concluding section reflects on the level of ambition concerning integrating policies. Since there are relatively few published studies in the field of policy integration, more case studies can clarify more examples for authorized decision-makers or authorized management representatives, scholars, researchers and other readers who are interested in this field in order to understand the situation and can be lessons to be learned for both academic and policy related purposes, as follows:

- 1) Understand the existing context of the Integrated Budgeting plan in Thailand and prospective challenges that Thailand has faced for a better position in dealing with complicated situations; together with preventing more severe problems for the Thailand government.
- 2) Understand the concept of applying strategic policy and performance budgeting for the Integrated Budgeting plan as they are systematically managed to be effective and efficient in order to achieve their goals and objectives
- 3) Having insights about the key success factors for the use of strategic policy and performance budgeting for the Integrated Budgeting plan and provide a substantial principle to create proper policy integration management.

- 4) Provide insight into the ongoing situation of IBP in Thailand as a guide for finding appropriate ways to overcome some major challenges and potentially enhance effective management.

### **Policy Integration and Integrated Budgeting Plan in Thailand**

The concept of policy integration has been adapted by many governments in order to carry out their projects or national agendas that require specialty and expertise from various agencies. Meanwhile, management of the cross-sectorial government or horizontal policy integration requires a proper approach to handle the joint coordination in which it brings up the system of Integration Budgeting. Although this concept has been used before in Thailand, it has been set as the national budgeting plan for only a few years. In Thailand, the Integration Budget Plan (IBP) was started as a policy integration plan in the fiscal year of 2016. It combines many ministries to work towards the same goal in order to deliver expected outcomes. IBP occurred in order to fulfill the gap of conjoining policy arrangements, which involves a wide range of state government departments and agencies (Dixon, 2001). It is complex and challenging to implement integrated planning. Attempting in collaboration to deliver policy ends and refer to cross-sectoral measures and procedures by the government in order to solve problems in a coherent manner requires efficient coordination, together with an improvement of cooperation between ministries (Kickert and Koppenjan, 1997).

This study focuses on analyzing Integration Budgeting in Thailand of the 12<sup>th</sup> National Economics and Development plan by using the narcotic integrated budget plan as the case study with the aim to understand the context of integrated budgeting in Thailand detailing, necessary factors and challenges that need to be overcome. This analysis of IBP has increased applicability to the contexts in other countries with similar federated political systems available (Huxham, 1996).

Government budgeting is viewed as a wider idea than fund bias or slack (Jones and McCaffry, 1999). In this sort of dysfunctional behavior, executives conceive to manipulate the budgeting system. This is done either earlier, by making slack in budgets, or later, by using unexpended budgeted cash, deferring necessary expenditures, composition in sales transactions that are close to period-end, and taking in a very dangerous budget year by advancing some expenditures in order to gain a simpler budget in the subsequent year to stick to whatever is the central government design. It is noteworthy that some recent fund studies from the Budget Bureau office imply that government budgeting is not solely seen with an associate annual budgeting method; there is evidence that a new approach could emerge when government budget planning is being examined.

### **Participatory Budgeting and Development in Budgeting Concepts**

According to Shinnasri and Amornsiriphong (2018), the characteristics of Participatory Budgeting (PB) are highly resilient adaptability worth for applying to the different geographical contexts, which links to the concept of IBP. In order to apply PB with the Thai local agencies, conclusion of their study contains four procedures. First, exploring and understanding PB knowledge. Second, establish data collection on elements to reinforce people participation success. Third, in-depth interviews, exploring overall PB context and feasibility are conducted while recommendations from personnel of the central administration and supports and promotion of the local agencies. Fourth, it is to propose the approach to apply PB in the budgeting practice.

In the public sector, particularly in developing countries, authoritative approaches to budgeting have tended to predominate as departmental budgets are often prepared and managed by a centralized finance and administrative department covering the whole agency.

In some cases, managers may not even know the resources that are available, they merely submit requisitions that are either approved or rejected. In recent years, many scholars in budgeting studies have sought to improve motivation and efficiency by decentralizing responsibility for budgetary management with government agencies down to the field delivery units by using principal-agent theory (Lowndes & Skelcher 1998). It is the scope for managers to realize integrated budgeting benefits have been limited by the persistence of centralized controls on recruitment and procurement of fund supplies.

Recent literature on new developments in budgeting have introduced plenty of new concepts, such as advanced budgeting, better budgeting, non-budgeting, and Beyond Budgeting, reviewed by Dixon (2001), Lorsuwannarat (2001), and Strauch (2000). The ambiguity related to these various concepts indicates that the conceptualization of new budgeting practice is not well established. These terms can all be roughly divided into two categories: ‘better budgeting’ and ‘non-budgeting’, reflecting the idea of improving or abandoning budgeting, respectively (Haxham. 1996). In budgeting methods, organizations continue to use budgets for control purposes and derive considerable value from their use. Better budgeting includes such approaches as activity-based budgeting, zero-base budgeting, and value-based management, profit planning, rolling budgets, and rolling forecasts (Brumb, 2010; Warren et al, 1997) associate the concept of advanced budgeting with the use of activity-based budgeting, which places it in the general category of better budgeting. Strauch (2000) uses the term ‘non-budgeting’ for a broad illustration of the practice of management control without budgets. Wilkinson and Appelbee (1999) emphasize the potential diversity of control that fills the place left by budgets but still presumes that fixed or negotiated budget figures, which are no longer used for purposes of planning, resource allocation, and evaluation.

### **Policy Coordination and Integration**

On the point of the government-centered approach to the study in the area of policies coordination and integration, researchers specified about the problem concerning the institutional and agency dimension. The reformation of agencies contributes to the creation or recreation concerning the embodiment of government branches that were labeled as “joined-up government” at first and then known as “whole-of-government” (Department of Economic and Social Affairs, Division for Public Administration and Development Management, United Nations, 2015).

Comprehensive planning is another example of the approaches of government-centered methods that studies policy coordination and integration, extensive planning, coherence and holistic government. This research explains the pervasiveness of budgeting from four theoretical perspectives: institutional, resource dependency, transaction-cost, and Marxist. According to institutional isomorphism Strauch (2000) and Lorsuwannarat (2001), budgeting can be diffused via three mechanisms. Under mimetic diffusion, organizations adopt budgets since they observe that other groups become more financially confident and successful with a systematic budgeting process (OECD, 1996). The past decade has seen the application of some of these practices in certain developing and transitional economies. The organizational reform trends have been driven by a combination of factors, none of which can be said to be responsible for driving reforms on its own.

### **Thailand Budget Structure 2018**

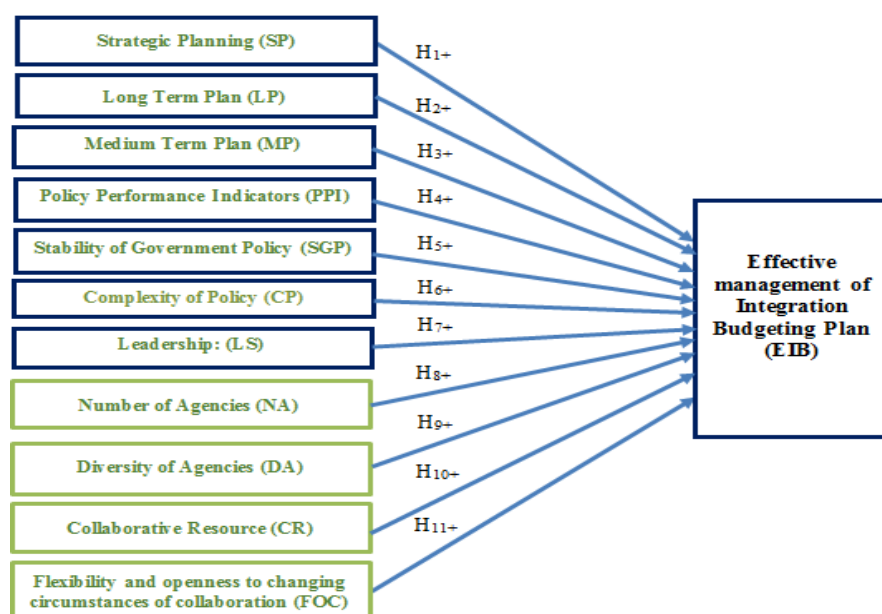
According to the Budget Bureau (2018), the budget expenditures for FY 2018 are as follows. The FY 2018 budget expenditure is at the rate of 2,900,000 million baht in total, with a decrease of 23,000 million baht or 0.8 percent from FY 2017. It is equivalent to 18.1 percent of GDP. Current Expenditures: Current expenditures are set at 2,153,276.8 million baht, a

decrease of 2,409.2 million baht or 0.1 percent lower than those of FY 2017. These expenditures account for 74.2 percent of the total budget compared with 73.8 percent for FY 2017.

Importance will be given to the strengthening of international associations on security, creating perseverance and unity, mobilizing solutions to the problems in the southern bordering provinces, and administration with the problems of migrant workers and human trafficking along with prevention, suppression and offering treatment to drug addicts. The amount of 271,267.2 million baht, equivalent to 9.4 per cent of the total budget, is located for national security. Additionally, drug addicts are going to be given treatment and rehabilitation; they will be welcomed back to society and lead a productive life Follow-up and further help programs shall be conducted since they are the measures on preventing users from returning to narcotics.

## Conceptual Framework

The chosen conceptual framework will guide researchers to settle on a theory and apply it supported by a basic set of beliefs, establishing a collection of practices and a worldview to form a holistic view of information (Prasith-Rathsint, 2014). This study has tried to settle on acceptable analytical tools so as to see the particular analysis queries of integrated budgeting theory as well as principal-agent theory and additionally to investigate as possessing causal relationships among the most variables of policy performance once the research problem has been narrowly outlined. The investigation was then influenced by the literature review and also the designed instruments to get information that is capable of objective examination and expression together with the collection and analysis of the information mirrored within the tested hypotheses so as to end the findings. In order to boost understanding of the concept of policy integration, this paper reviews and compares these varied ideas and theories and relates them to the problem of policy integration. Thus, the conceptual framework is derived.



**Figure 1.** Conceptual Framework with operational definition

This model aims to utilize the relationship between policy factors and inter-organizational factors with the effectiveness of the Integration Budgeting Plan in order to discover significant factors for budget management. In order to be effective, the creation of the budget should be a collaborative approach for the organization and for individuals to succeed. This

framework aims to see an increasing predictability of resource flows and the criteria by which funding decisions are made by the objective of the IBP approach. In many developing countries, the resource allocation process is plagued by uncertainty; much of which is self-inflicted. The common tendency to make overly optimistic revenue projections is one example of how governments themselves increase the uncertainty of resource flows.

**Table 1** Operational definition of dependent variable

Variable	Definition
1. Effective management of Integration Budgeting Plan	The process whereby two or more agencies create and/or use existing decision rules that have been established to deal collectively with their shared task environment.

**Table 2** Operational definition of independent variables

Variable	Definition
1.Strategic Planning	The processes by which a community, an agency or individual establishes the goals or objectives it wishes to achieve and the necessary steps to achieve them.
2. Long Term Planning	It states mission, goals, and objectives, and the strategy for achieving those goals and objectives (over 5 years in length).
3. Medium Term Planning	States mission, goals, and objectives, and the strategy for achieving those goals and objectives (3-5 years).
4.Performance Indicator	The objective of this linkage is to boost performance.
5 Stability of Government Policy	Difficulty for existing policies to be changed.
6 Complexity of Policy	Complexity of integrated planning, with its many drivers and actors.
7 Leadership	Representativeness and commitment power of representatives of agencies within a network.
8 Number of Agencies	Actors involved in interaction processes.
9 Diversity of Agencies	The success of network management depends on the degree to which efforts to influence the process take account of the multi-form of the network and the actors who operate within it.
10 IBP Resource	Process by which parties who see different aspects of a problem can constructively explore their differences and search for solutions that go beyond their own limited vision of what is possible.
11 Flexibility and Openness to changing circumstances of collaboration	The actors involved are usually developing formal IBP relationships because of their collective goals, and to create flexibility to implement solutions to complex problems.

### Research Design

The study of the Narcotic Integrated Budgeting Plan uses available data from fiscal year 2017 to 2018 (1 October 2016-30 September 2018). In this study, an objective has been created to outline the rationale for the study which has been analyzed. However, an effective budgeting method is in the achievement of government organization goals. It is known that totally different organizations set budgets as a way to foresee whether or not the strategic goals set do not seem to be met regardless of effort. Thus, it would be considered that the research design is descriptive and an exploratory study in a mixed method approach.

Empirical evidence from various different levels shows that a budget is an essential tool in organizations. Questionnaires were distributed to the target population to 19 out of 26 related government officials to explore linkage and related factors toward the effectiveness of budget policy. A purposive approach was used, whereby each respondent serves a different but complementary role within an overall research design of narcotics budgeting. A total of 279 respondents answered the questionnaires. In addition, the in depth interview method was selected to explore and explain the nature of this study. An in depth interview is a loosely structured interview with policy actors. It allows freedom for both the interviewer and the interviewee to explore additional points and change the direction of budget effectiveness. Open-ended questions, which allow the interviewees to freely answer those questions, were chosen. Interviews were conducted using a discussion guide semi-structured questions, which facilitate the flushing out of the respondent's views through open ended questioning. Nonetheless, projective techniques can be incorporated into the interview as illustrated in Table 3 for participants list.

**Table 3** Coding of the participants' position in agencies.

No.	Position in agencies	Date
1	Director Level 8	Aug 2016
2	Senior Advisor Level 10	March 2017
3	Deputy Director of Budget Bureau Level 10	June 2017

## Findings

Findings are not only constructing in the aspects of measuring effectiveness of budgeting fields, but also corroborate the foundation of IBP theory. The findings emphasized and supported the provision of the discretionary expectations of society, and promoting environmental activism, economic development, and social justice as part of the nation's overall strategy. Hence, there is data engaged in the budgeting process since it is appropriate for narcotics budgeting. Some agencies might be left with a financial disadvantage because they have no input in the planning process. Although the numbers of agencies that recognize the importance of their stakeholders are increasing, some agencies complained that budget activities would be varied to the budgeting policy in every way. Thus, the measurement of an agencies' effectiveness in its interactions with stakeholders is sometimes ambiguous. Ultimately, agencies blend the IBP for the sake of long-term economic and social values as stated in the 12<sup>th</sup> National Economic and Development Plan.

The findings of quantitative data elaborated mean and standard deviation of IBPI model are as follows.

Multiple linear regression (MLR) attempts to model the relationship between two or more explanatory variables and a response variable by fitting a linear equation to observed data. According to Hair et al. (2006), MLR is recognizable into a measurement model that analyzes the quality of how the constructs relate to each other, and a model conceptualizes the relationships between the constructs. Figure 1 portrays a path diagram of the model structure along with the output for hypothesized relationships in the proposed model. As a matter of fact, there are many measures of model fit for MLR analysis to assess how well the proposed measurement model captures the standardized coefficients and significant value of  $P < 0.05$ .

**Table 4** Descriptive Statistics

<b>Variable</b>	<b>Mean</b>	<b>Std. Deviation</b>
Effective Management for Integrated Budgeting Plan	4.35	.617
Strategic Planning	4.31	.720
Long-Term Planning	4.32	.712
Medium-Term Planning	4.20	.644
Performance Indicator	4.41	.627
Stability of Government Policy	4.30	.655
Complexity of Policy	4.35	.651
Leadership	4.37	.621
Number of Agencies	4.28	.632
Diversity of Agencies	4.45	.626
IBP Resource	4.25	.727
Flexibility and Openness to Changing Circumstances of Collaboration	4.42	.657

Table 4 then presents each parameters in the figure including unstandardized, standardized, and significance levels of the model that will eventually give the results for all variables and control variables. The results from the analysis of the MLR model in this research show the factors that had an influence on agencies' performance, and the hypotheses of this study have been set as follows in Table 5.

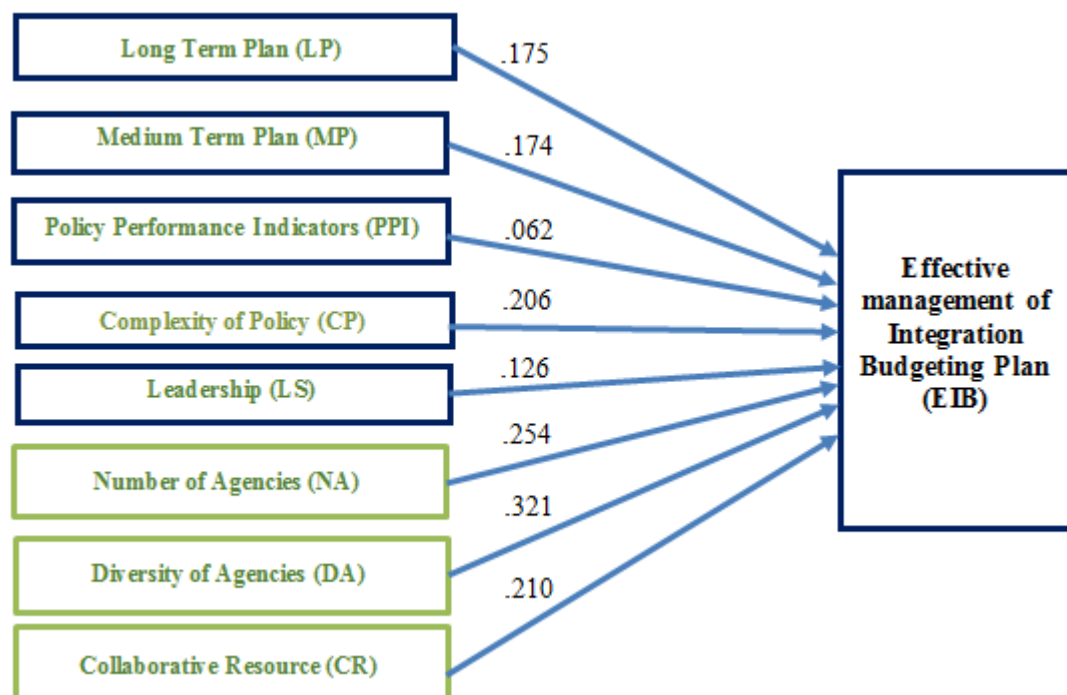
**Table 5** Hypothesis Findings

<b>Hypothesis</b>	<b>Result</b>
H <sub>1</sub> : Strategic planning impacts effective management of Integration Budgeting Plan	Rejected
H <sub>2</sub> : Long term plan impacts effective management of Integration Budgeting Plan	Accepted
H <sub>3</sub> : Medium term plan impacts effective management of Integration Budgeting Plan	Accepted
H <sub>4</sub> : Policy Performance Indicators impacts effective management of Integration Budgeting Plan	Accepted
H <sub>5</sub> : Stability of Government policy impacts effective management of Integration Budgeting Plan	Rejected
H <sub>6</sub> : Complexity of Policy impacts effective management of Integration Budgeting Plan	Accepted
H <sub>7</sub> : Leadership impacts effective management of Integration Budgeting Plan	Accepted
H <sub>8</sub> : Number of agencies impacts effective management of Integration Budgeting Plan	Accepted
H <sub>9</sub> : Diversity of agencies impacts effective management of Integration Budgeting Plan	Accepted
H <sub>10</sub> : IBP Resource impacts effective management of Integration Budgeting Plan	Accepted
H <sub>11</sub> : Flexibility and openness to changing circumstances of collaboration impacts effective management of Integration Budgeting Plan	Rejected

### **Proposed Model**

According to the findings, out of eleven independent variables, there are eight variables that are statistically significant with the P value less than 0.05. Figure 2 portrays the path diagram

of the model structure along with the output for hypothesized relationships in the new proposed model of the effective management for the Integration Budgeting Plan.



**Figure 2.** IBPI Model

### New Equation of EIB

$$EIB = -266 + .206 CP + .210 CR + .321 DA + .254 NA + .175 LP + .174 MP + .126 LS + .062 PPI$$

$F = .589$        $P = 0.00$        $R^2 = .819$        $\text{Adjusted } R^2 = .813$

This new finding is a new model, which can explain the effectiveness of integrated budget management in Thailand. It has potential as an alternative solution for the Budget Bureau and other government agencies. As it can be seen from the analysis section, the challenge of budgeting involvement ranged from not having enough finances, resources, performer, and time to agencies' capabilities to participate in the area of narcotics. Above all, whether they are a sincere attempt to be generous to the society or if they just broadcast performance in order to strengthen department impressions and eventually publicize their positive reputation in the financial performance, it eventually should bring mutual benefits in the end.

This study found that the traditional approach to budgeting was one that was forced down from the top. The overall reason for an authoritative approach to budgeting was that of control. Control is often defined as how many subordinates a manager can effectively and efficiently impact on the executive level.

### Conclusion

Within the IBP approach to budgeting, as researchers further discovered in observations, participation is not always evident. The behavior of those involved, directly or not, is predictable being a natural result of a centralized, top-down budget system. Participants did not delve into the merits, or lack thereof, with traditional budgeting. The belief was that this process could work for some agencies depending on the leadership of the agencies. However, findings concluded that although executives are not necessarily included in the up-front preparation of the budget document, with a traditional approach, the executives become very astute at playing a budget game in order to achieve their own agenda.

In conjunction with Chinnasri and Amornsiriphong (2018), using PB requires an integrated mechanism of many agencies related to produce agreement and reduce recurring work. In the IBPI application, the government enforces laws or policy with clear procedures in order to arrive at a budget planning framework with the same direction. IBPI creates common goals and supports all parties in the budgeting process and its application will be paralleled with the decentralization budgeting policy where the central administration decentralizes its missions to the local government. IBPI also corresponds with the 12<sup>th</sup> National Economic and Developments Plan and World Bank (2018) demanded the increase of public involvement of civil fortitude resembled and civil network, to reinforce democracy through civil empowerment in decision-making on budgets originally decided by the government.

From the case of New Zealand's budget reforms by Schick (1998), this study is cautious in suggesting that IBPI is superior to traditional budgeting practice being used in many developing countries. This skepticism was apparent when the qualitative study concluded that a new management philosophy or management style will not make any difference in agencies with the same negative perspective of acquiring new knowledge. The success of the budget process, within a government agency, will usually depend on the management style and the perception of bureaucratic attitudes. Therefore, this study concludes that long and medium term budget planning, policy performance indicators (such as, budgeting objectives and benefits), level of policy complexity, leadership style, number of agencies involvement, diversity of agencies, and collaborative resource are essential to the effectiveness of IBP implementation in Thailand.

## Discussions

This study, concerning the integrated budgeting plan in Thailand, has revealed a progressive development through conventional budgeting for several years. The whole process of setting considers being new for all ministries and agencies to coordinate their work directly under a strategic framework as they serve the government agenda out of the formality of government hierarchy and differences of interest among agencies' long and medium term plans. Ministries and agencies are familiar with the stand alone operational concept and focusing only for their agency mission under the 12<sup>th</sup> National and Economic Development Plan. The idea of cooperation still needs to define clear boundaries of operation to pitch in, more of communication both vertical chain within each agency and horizontal among agencies.

According to the finding results, there are several points that should be discussed before applying IBPI;

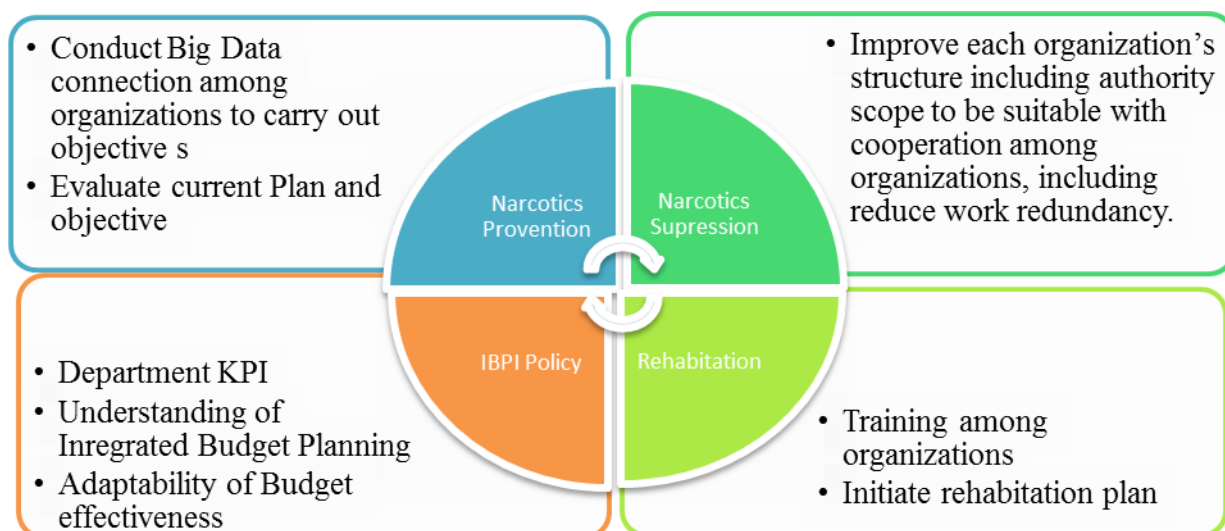
1) National strategy in Thailand and legal boundaries: In Thailand, linkage between objective, mission and budgeting plans of public agency to national strategy proposal are mandatory due to the constitutional obligation. IBP must be linked to national strategy one way or another, through agency objectives or through IBP objectives, which in this study there are the presentations of the link through IBP objectives which provide clear goals and directions that can assist agencies to operate in better cooperation of strategic planning. The government and the Bureau of the Budget are able to see the big picture of the expenses on each strategy annually. Therefore, in other countries, the use of strategic planning must take the legal framework into consideration and the level of strategic planning for the linkage might be different.

2) IBPI are not the only answer to perform national strategic tasks.

3) IBPI under the SPBBS framework can be a useful example for operations that need to perform policy by a horizontal integrated manner. Not only the strategic planning can systemize the whole process, the performance budgeting also requires the process to be measurable in terms of effectiveness and efficiency. Furthermore, the integrated process also

promotes the governance principle through cooperation from multiple agencies, which increases transparency and accountability.

4) IBPI for the 12<sup>th</sup> National and Economic Development Plan is merely a snapshot of national goals which operate in the form of one agenda. The linkage between agencies to IBPI and national strategy should not be mistaken for holding as the only responsible party to deliver expected goals in each strategy. Although the agenda for IBPI though connected to the national strategy; the agenda is the cascade only in the part that needs to be done in the current year, which is unable to deliver all the expected outputs/outcomes for the whole national strategy.



**Figure 3.** IBPI within the 12<sup>th</sup> National and Economic Development Plan (Narcotics)

## Recommendations

Therefore, in order to realize the full potential for the integrated plan of IBPI, three following aspects must be seen to be incorporated into the 12th National and Economic Development Plan. These are big data, law and regulations and inter organization. The key lessons from the experience of the 1990s financial crisis are: policy change is the key to the Thai Baht being devalued, a hard, top-down aggregated budget constraint plays an essential role to maintain budget stability; estimations are needed on the cost of government policies and programs beyond the budget year; institutional mechanisms are needed at the center of government to enable and demand that government reprioritize with the reallocation of resources based on priorities and greater predictability of funding, which contribute to an improvement in operational performance. Moreover, rather than create the outline for each aspect of the IBPI supporting plan, the specific activity should be tasked with the related agencies by the following:

Big Data	Modify the law and Regulation	Inter Organization - Training
<ul style="list-style-type: none"> <li>• Create Narcotic Knowledge Center</li> <li>• Standardized Database and Information for each Agencies</li> </ul>	<ul style="list-style-type: none"> <li>• Restructure the Agencies ,aiming at Integrated Objective rather than their own functional</li> <li>• Modify the Existing laws to reduce redundancies and Overlapping of Duty</li> </ul>	<ul style="list-style-type: none"> <li>• Exchange Training Between Each Agencies</li> <li>• Create the Integrated Culture to reduce the barrier between each organization</li> </ul>

**Figure 5.** IBP Support Activities

These mechanisms enhance strategy on higher cognitive processes by contributing to the certainty that everyone's policy choices are the most efficient probability. They also ensure that the policies area unit is predictable and additionally contestable with a vital principle of effective resource management. Moreover, they help to improve quality at the policy style stage and are still effective at the implementation stage. To develop such consultation mechanisms, technical consultation procedures need to be institutionalized (i.e., rules need to be established and enforced) in order to make sure that policy proposals are adequately debated among all stakeholders before submission to the Cabinet. The said solution in coping with narcotic problems cannot be carried out without effective cooperation and clear communication among those responsible organizations. The plans mentioned previously should help those organizations to integrate with each other, which will contribute to the effectiveness in planning and operation to reduce narcotic abuse. Thus, all parties are required to understand the need for:

- (a) persistence through successive annual cycles;
- (b) a strengthening of the financial administration and information systems and for parallel efforts to strengthen macro budgeting and sector analysis, which IBPI could be the key for the Thai government and others to implement.

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