

RESEARCH ARTICLE



The Parliament Budget Office (PBO) and the Shifting Budget Power in Thailand [†]

Received: May 2, 2024

Revised: November 20, 2024

Accepted: March 27, 2025

Editor: Thanapani Laiprakobsup,
Faculty of Political Science,
Chulalongkorn University

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Citation: Charas Suwanmala,
Weerasak Kruatep and
Umaporn Buengmum. 2025.
“The Parliament Budget Office
(PBO) and the Shifting Budget
Power in Thailand”.

Chulalongkorn University
Journal of Social Sciences 55
(2): 212-241.

[https://doi.org/10.61462/cujss.
v55i2.3367](https://doi.org/10.61462/cujss.v55i2.3367)

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Abstract

In democratic countries, legislative roles in the public budget-making and oversight are indispensable. Nonetheless, over a century, the executive branches had gradually taken dominant roles over the public budgeting. Until recently, legislatures around the world, including Thai Parliament, have invented measures to regain the budget power. The parliament budget office (PBO) is among key institutional tools that has been installed to strengthen the legislative budget-making. This research paper is aimed at exploring Thai PBO roles and influences on the Parliament budget-making process. The researcher conducted documentary survey, interviewed with PBO officials, member of parliaments, and department officials, and hold seminars and workshops for data verification and interpretation during July 2021-november 2021. It is argued in this paper that, with the PBO supports, the Parliament’s budget-making process has been strengthened in many respects and has regained somewhat budget-making power, though the executive branch still dominates the power of the purse. However, it is noticeable the PBO’ performance has come to its maximum limit,

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This paper is partly based on the research entitled “Enabling the Capacity of the House of Representative in Coping with the Budgetary Process,” submitted to the Secretariate of the House of Representatives, fiscal year 2021.

while legislatures want the PBO to cope with more responsibilities. The Parliament, thus, should seek new policy solutions to levitate the capacity of the PBO.

Keywords: *Parliament Budget Office, Legislative Budget Control, Public Budgetary Process, Politics of Budgeting*

สำนักงบประมาณ ของรัฐสภา (PBO) กับการปรับดุลอำนาจ งบประมาณในประเทศไทย[†]



วันที่รับ: 2 พฤษภาคม 2567

วันที่แก้ไข: 20 พฤษภาคม 2567

วันที่ตอบรับ: 27 มีนาคม 2568

บรรณาธิการ: อนพันธ์ ໄล่ประกอบ
ทรัพย์ คณารักษ์ศาสตร์
จุฬาลงกรณ์มหาวิทยาลัย

สิทธิ์: สัญญาอนุญาตแบบครีเอทิฟ
คอมมอนส์ - แจกจ่ายได้ ต้องอ้างอิง
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การอ้างอิง: จาร์ส สุวรรณมาลา, วีระ
ศักดิ์ เครื่อเทพ และ อุมาพร บึงมุน
2568. “สำนักงบประมาณของ
รัฐสภา และการเปลี่ยนแปลงอำนาจ
งบประมาณในประเทศไทย”.

วารสารสังคมศาสตร์ จุฬาลงกรณ์
มหาวิทยาลัย 55 (2): 212-241.

[https://doi.org/10.61462/cujss.
v55i2.3367](https://doi.org/10.61462/cujss.v55i2.3367)

ข้อความที่ปรากฏทั้งหมดในบทความ
เป็นความคิดเห็นของผู้เขียน มิใช่
ความเห็นของหน่วยงานวารสารผู้
จัดพิมพ์

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บทคัดย่อ

ประเทศไทยเป็นประเทศที่มีภูมิประเทศที่หลากหลาย มีภูมิประเทศที่ต้องการจัดทำและควบคุมงบประมาณของรัฐ เป็นเรื่องสำคัญและไม่อาจทดแทนด้วยกลไกอื่นได้ แต่ในช่วงกว่าหนึ่งศตวรรษ ที่ผ่านมา ฝ่ายบริหารมีบทบาทในการจัดทำงบประมาณของรัฐ เมื่อไม่นานมานี้เองที่รัฐสภาในประเทศไทยต่าง ๆ รวมทั้งรัฐสภาไทย เริ่มตื่นตัวและปรับปรุงกระบวนการงบประมาณของรัฐฯ เพื่อกระชับอำนาจของรัฐฯ ในการควบคุมงบประมาณให้มากขึ้น หนึ่งในเครื่องมือที่ฝ่ายนิติบัญญัติในประเทศไทย นำมายังในการเสริมสร้างความเข้มแข็งในหน้าที่ควบคุมงบประมาณของรัฐฯ คือ การจัดตั้งสำนักงบประมาณของรัฐฯ ขึ้น บทความนี้จึงต้องการศึกษาบทบาทของสำนักงบประมาณของรัฐฯ ไทย ตลอดจนถึงผลลัพธ์ที่เกิดจากการจัดตั้งสำนักงบประมาณของรัฐฯ ผู้วิจัยได้สำรวจเอกสาร สัมภาษณ์บุคลากรของสำนักงบประมาณของรัฐฯ สถาบันรัฐประศาสนศาสตร์ มหาวิทยาลัยรังสิต ข้าราชการฝ่ายบริหาร และจัดประชุมเชิงปฏิบัติการและการสัมมนา เพื่อสอบถามข้อมูลและเปลี่ยนความหมาย ข้อมูลร่วมกับผู้ให้ข้อมูลหลักที่เกี่ยวข้องกับกระบวนการงบประมาณของรัฐฯ บทความนี้ บ่งชี้ว่า สำนักงบประมาณของรัฐฯ ไม่ส่วนสนับสนุนให้กระบวนการงบประมาณของฝ่ายนิติบัญญัติมีความเข้มแข็งมากขึ้น และมีส่วนช่วยให้รัฐฯ ควบคุมงบประมาณของรัฐฯ ได้เพิ่มขึ้นระดับ

[†] บทความนี้จัดทำขึ้นโดยเป็นส่วนหนึ่งของงานวิจัยเรื่อง “การพัฒนาขีดความสามารถของสภาพัฒนาฯ ในการงบประมาณของรัฐฯ” เสนอต่อสำนักงานเลขานุการสภาพัฒนาฯ ประจำปีงบประมาณ พ.ศ. 2564

หนึ่ง น่าสังเกตว่า สำนักงบประมาณของรัฐสภาได้ใช้ความสามารถของหน่วยงานในการทำหน้าที่ จนถึงขีดจำกัดสูงสุดที่สามารถทำได้ แต่ก็ยังไม่สามารถทำหน้าที่ที่ได้รับมอบหมายได้ครอบคลุม ครอบคลุมทุกด้าน รัฐสภาจึงควรแสวงหาแนวทางในการพัฒนาขีดความสามารถของสำนัก งบประมาณของรัฐสภาให้เพิ่มขึ้น

คำสำคัญ: สำนักงบประมาณของรัฐสภา, การควบคุมงบประมาณของฝ่ายนิติบัญญัติ, กระบวนการงบประมาณของรัฐ, การเมืองในการงบประมาณ

1. Introduction and problem statement.

An overview of the shifting of budget-making power.

Hundreds of years ago, legislatures in democratic countries hold the ultimate power on taxing and spending public money. Traditional legislatures endorsed “appropriations” that limited the amount of taxes and spendings before the executive prepared annual budget plan with respect to the appropriations (Schick 2002, 15-42). Then the budget power had gradually shifted from the legislative to the executive branch. (Rubin 2016, 104-110; Schick 2009, 17). The last decades of the 20th century obviously denoted the weakest budget role of legislatures. The parliament’s budget appropriation process became an “unimportant ritual” (Schick 2009, 196). The dominance of executive budget-making power was constitutionalized and became difficult to share the power with legislatures (Rubin 2016, 104).

Since the last decades of the 20th, countries around the world have been facing with distaste situations of political and economic turbulences, social transformation, together with the prevalence of long-term and out-of-control deficits. The circumstances stimulated a reform for more accountable and transparent public budgeting. Legislatures in many countries took initiatives to regain its traditional budget power, such as reforming budget committees, putting in place independent budget office, adding more professional budget analysts, and equipping with modern information technology, among others (Combes 1976; Wehner 2004; Schick 2009; Varea and Santiso 2013). Legislatures in some countries took such proactive roles as approving the ex-ante fiscal frameworks and strengthening ex-post budget oversight (Kim and Park 2006; OECD 2019). According to the legislative budget-making reform, the shifting back of budget-making power

to legislatures have been somewhat observable in some countries (Varea and Santiso 2013). However, the more equal power between legislatures and executives could lead to “frictions among the equals” and could obstruct the budget process, known as the “train wreck” situation (Rubin 2016, 104).

In the case of Thailand, Thai legislature had enjoyed the supreme power of the purse during its first 30 years of democratic establishment. The first constitution provided that “the state’s annual budget shall be enacted by the consent of the Parliament” (the Constitution of 1932, Chapter 37). The Budget Procedure Act of 1933, prohibited the Cabinet and spending departments to change or transfer budgets. If necessary, budget amendments shall be executed through additional budget appropriation bills (the Budget Procedure Act of 1933, Chapter 8). The first shifting of budget power to the executive had been initiated by the enactment of the Budget Procedure Act of 1959, when the Parliament had granted the power to the Director of the Budget Bureau and the Prime Minister to change and transfer funds across budget items. Then, the 1974 constitution, Chapter 154, put the first limit on the Parliament’s reversionary power over the budget-making by stating that “the House of Representative had ninety days to authorize the budget bill, and the Senate had fifteen days, otherwise, the bill shall be accounted as legislatively approved by default.”

The Parliament’s budget amendment power was firstly constrained by the 1978 constitution. In Chapter 133, the constitution stated that members of the House of Representatives could not add items and amounts in the budget bill. Cut or decrease the budget amounts were allowed, except for such items as payments of public debts and realized liabilities. Recently, the 2017 constitution not only reaffirms previous limitations, but also puts a harsh penalty on concerned persons; members of the Parliament, legislative committees, and public officials, who engage in the making of budget expenses utilization, directly or indirectly, by members of the Parliament and legislative committees.

Apart from legal constraints, the budget-making capacity of the Parliament had been gradually deteriorated by other political factors, such as democratic disruptions, the strong partisan politics, and the lateral and fragmented power structure of the parliament, among others. In addition, the increasing volumes

and the more complication of budget documents had deterred the Parliament capacity to cope with the whole budget scrutiny. Previous studies indicated that the legislative budget-making process in the past hardly contribute to the budget-making policies (Chai-Anan Samudavanija 1974,1986,1995; Charas Suwanmala 1986; Narong Satchaphanroj 2000; Noranit Setabutr and Somkit Lertpaithoon 2003). Consequently, the House of Representatives' budget scrutiny committees had repeatedly advised the Parliament to adopt the parliament budget office (PBO) in order to strengthen the budget-making process.

The PBO was established in by the House of Representatives in 2013, and two years later had its first reports on annual budget analyses released to the legislatures. This paper is aimed at exploring roles and influences of Thai PBO on the shifting back of budget-making power to the parliament.

2. Theoretical framework

The parliamentary power of the purse is a fundamental principle of democracy that granting legislative bodies the exclusive authority to control government spending and taxation. It roots in the idea of popular sovereignty, checks and balances of public fund spendings, fiscal responsibility, and legislative policy influences. The notion of **Popular Sovereignty** is that the power of the purse is a direct manifestation of the people's will, as it is exercised by elected representatives who are accountable to the public. This ensures that government spending aligns with the priorities and interests of the citizenry. The **principle of checks and Balances** rests upon the separation of powers between the legislative and the executive branch, where the executive has to do with taxing and spending and the legislative plays as a safeguard against potentially abused of public money by the executives. In the **Fiscal Responsibility**, the legislature holds the power to scrutinize government budgets, identify inefficiencies, and ensure that public funds are used effectively and responsibly. This promotes transparency and accountability in public finance. Lastly, the idea of legislative **Policy Influence** holds that the legislative budget making process allows the legislature to shape government priorities and direct resources towards specific areas of policy that meet the most public needs.

Conceptual arguments derived from these theories can be tested by different analytical frameworks, such as the separation of powers, the principle-agent theory, the institutionalism, and political economy. Two of those were adopted in this paper, the separation of power and the intuitionism. The Separation of Powers was introduced as an analytical framework of the legislative-executive check and balance dynamism in the process of legislative budget making. The changing of the “equilibrium” of the power of the purse of the two parties is observed in this study. It is theoretically argued that the equilibrium of the power of the purse is influenced by numerous factors, both institutional and socio-economic circumstances. In this study, an institutional determinant, the invention of the PBO in Thai legislative branch, is traced an explanatory factor, while the changing of the equilibrium of the power of the purse is its consequence. The notion of the “equilibrium” of the power of the purse in this paper is referred to the **relative bargaining powers** of the legislatures and the executives in the legislative budget making process. It is worthy to note that the check-and-balance mechanism is a game of power seeking and the equilibrium status is conditional, and does not mean an “equal share of power” among the two parties.

The Institutional approach of study was applied in this study to investigate the relations of fiscal institutions and the legislative and executive budgetary behavior in the process of legislative budget making. The notion of fiscal institution here refers to fiscal constraints, standard operating procedures, norms, and informal structures (Wehner 2008; Krehbiel 1991). In this study, the PBO is regarded as a fiscal institution, as it comes with a new set of budget information and new operating procedure that fosters legislative budget making. Nonetheless, the PBO serves the legislature as a supporting, not directing mechanism. The information provided by the PAO is an induce or motivative factor, while the legislatures have options to use or not to use the information for their decisions. Thus, it is better defined the existence of PBO as an informal institution (Krehbiel 1991).

Measuring the legislative power of the purse

The constitutions around the world adopt a principle of fiscal democracy, which proposes that public money shall be spent only by legislative approval.

However, the roles as well as the power of legislatures in the budget-making apparently differs sharply across democratic countries (Wehner 2008). Scholars and practitioners have conducted number of studies on measuring legislative budget power across developed countries. Alesina et al. (1999), for example, introduces two parameters in his study, the extent of legislative budget amendment and that of the executive budget reversion. Lienert (2005) and Pelizzo and Stapenhurst (2008) proposed four additional dimensions, (1) the legislative's role in approving medium-term expenditure, (2) time available for legislatures to approve the budget bill, (3) technical and analytical support to the legislature; and (4) the extent of restrictions or flexibility available for the executive budget execution. Wehner (2008) conducted a comparative study on the legislative power over the budgetary process and reconstructed an index of six institutional prerequisites, including (1) budget amendment powers, (2) budget reversion, (3) flexibility of budget implementation, (4) timeframe of the budget approval, (5) capacity of budget committees, and (6) accessibility of budgetary information. Other parameters had been introduced by previous studies, such as the parliament confidence convention (Von Hagen 1992), the executive line-item veto authority (Shugart and Haggard 2001), legislative roles in budget drafting process (Barraclough and Dorotinsky 2008), among others. Selected cases as well as cross-national studies on the parliament budget power had been documented, such as Wildavsky (1964), Coombes (1976), Meyers (2001), Schick (2002), and LeLoup (2004). Number of studies rank the US Congress as the most powerful budget making, while the UK Parliament is the least (Wildavsky 1964; Wildavsky and Caiden 2001; Schick 2002; Wehner 2008).

Exploring the roles and influences of the Parliament Budget Offices (PBO)

The Parliament Budget Offices (PBO) is a predominant initiative of the parliament budget-making reform during the last two decades (von Trapp, Lienert, and Wehner 2016, 11). The main responsibility of the PBO is to support the parliament's budgetary functions, including (1) macroeconomic and fiscal forecasting, (2) analyzing the executive's budget proposals, (3) monitoring legal compliances with respect to fiscal rules, (4) estimating fiscal impacts of policies

and financial related bills, and (5) conducting special studies and analyses required by the parliament (von Trapp, Nicol, Fontaine, Lago-Peñas, and Suyker 2017, 11; von Trapp, Lienert, and Wehner 2016, 15; Anderson 2005, 5-7; Global Network of Parliamentary Budget Office 2015). It has been witnessed by international experiences that the adoption of PBOs have contributed to the improvement of legislative budget-making decisions and promoting transparency and accountability of legislative budgetary process (Belling 2021; Kim 2019; Schick 2009, 201; Anderson 2009, 147-149; von Trapp, Lienert, and Wehner 2016).

3. Research methodology

The research question is whether the invention of Thai PBO bring about a new equilibrium of the power of the purse in Thai legislative budget-making. It was hypothesized that the invention of PBO would help the parliament regain some extent of bargaining power over the executive budget, meaning that the equilibrium of the power of the purse should move toward the legislature. The study focused on the House of Representatives' budget-making process for the fiscal years 2021 and 2022. Based on the institutional approach of study, the researcher investigated documents concerned with key fiscal institutions, including the constitutional mandates, the parliamentary plenary debates, the budget bill scrutinization process, and the roles of PBO in the legislative budget-making process. In addition, key actors in the legislative budgetary process were interviewed, including members of the House of Representatives, members of budget scrutiny committees and pertinent standing committees, high-ranking officials of the Secretariate of the House of Representatives who work in supporting the legislative budget-making process. In addition, the researchers also interviewed with high-ranking officials of key stakeholder organizations outside the parliament, including the Budget Bureau, spending departments, mass media correspondents, and leaders of civic organizations. Lastly, data and key research findings had been validated by a conference of key informants. The data collection lasted in four months, during July 2021 to November 2021.

Data obtained from documentary investigations and interviews had been classified by two categories, (1) data pertaining to the quality of legislative budget apparatus and procedures, such as the plenary debates, the budget scrutinization

committee, rules, norms, including information flow from the PBO to the legislatures, and (2) those directing to the perceptions and behavior of legislatures and the executive officials concerned with the annual budget appropriation process. Then, the research assessed the changing direction of perceptions and behavior of both parties and its relations to the intake of PBO's information. In so doing, researcher applied nine parameters developed by previous research, especially by Lienert (2005) and Wehner (2008), in measuring legislative power over the budgetary process, including (1) macro budget oversight, (2) capacity of budget scrutinization committee, (3) monitoring budget execution, (4) budget information symmetry and transparency (5) budget reversionary power, (6) budget scrutiny time frame, (7) flexibility of budget implementation, (8) budget amendment, and (9) line-item veto.

Parameters for measuring the legislative power of the purse

1. Macro budget oversight: Does the legislature gain influence on the macro budget oversight?
2. Budget scrutinization committee: Does the capacity of legislative budget scrutinization committees has been improved?
3. Monitoring budget execution: Is the legislative role in monitoring the executive budget execution better off?
4. budget information symmetry and transparency: Does the budget information asymmetry has been lessened?
5. Budget reversionary power: Does the legislature gain the budget reversionary power?
6. Budget scrutiny time frame: Does the legislature gain the budget scrutiny time frame?
7. Flexibility of budget implementation: Does the legislature gain the power over the executive discretions in the process of budget implementation?
8. Budget amendment: Does the legislature gain the power over the budget amendment in the annual budget appropriation?
9. Line-item veto: Does the legislature gain the line-item-veto power?

4. The context of “annual budget” and the Parliament’s Budget-Making Process in Thailand

The notion of “annual budget” in Thailand is referred to a central consolidated fund of the national government through which all general revenues and expenditures flow. The expenditure amounts stated in the annual budget appropriation represent the maximum spending in cash that shall be executed by government agencies in a certain fiscal year. The revenues and receipts are estimated collectible and maximum borrowable amounts in the respect fiscal year. In the fiscal year 2022, for instance, the annual budget is amounted to 17,102,100 million Baht, 18.13 percent of GDP. The proportion has been slightly decreased approximately 3 percent during the past two years.

While budget spendings are authorized and overseen by the parliament, there are off-budget expenditures which are not presented in the annual budget bill and are excluded from parliamentary authorization. In fiscal year 2022, for example, off-budget funds handled by state enterprises, public agencies, revolving funds, and local authorities amounted to approximately 1,611,176.16 million baht, equivalent to 9.4 percent of the annual budget and 1.7 percent of GDP, as reported in Budget Document No. 7 on off-budget funds for fiscal years 2022–23 (The Budget Bureau 2022). In addition, extra off-budget expenditures for emerging crisis responses are often incurred.

The Parliament’s Budget-Making Process

Thailand is a constitutional monarchy. The National Assembly consists of the House of Representatives and the Senate. A mix of single-member districts and proportional representation systems, as well as the strong partisan principle, has been adopted since the inception of the 1997 constitution. The system tends to produce multiparty coalition government. Like many other parliamentary states, the House of Representatives dominates the legislative budget-making.

Without pre-budget debate, the legislative budget process usually starts at the end of May, as soon as the executive’s budget bill is presented to the Parliament. The House of Representative opens the first plenary debate and finally votes for the preliminary approvement. Then, an ad-hoc budget bill

scrutiny committee is established to examine the budget proposal in details. Members of the budget bill scrutiny committee (The Budget Bill Scrutiny Committee. 2022) are composed of MPs and expertise nominated by political parties and chaired by the Minister of Finance. The numbers of the budget bill scrutiny committee are usually dominated by members of ruling parties and the Cabinet nominees. The budget bill scrutiny committee can adopt sub-committees to conduct hearings of sectoral budget proposals. The budget scrutinization process usually takes around three months, during the mid of June till September. The budget scrutinization committee then submitted the revised budget bill to the second-round plenary, and followed by the third session for final authorization. According to the 2017 Constitution, the House of Representatives has to approve the annual budget bill within 105 days. From the House of Representatives, the budget bill has been passed over to the Senate, where the bill has to be approved within twenty days.

The annual budget execution starts on the first of October and lasts on September 30. The legislative budget oversight is distinctively conducted by standing committees of both houses. In addition, independent audit institutions also conduct assessment on legal compliance and performance of spending departments and reports to the Parliament annually.

5. The PBO's budget information and dissemination

The House of Representatives convened the PBO In 2013 and assigned the PBO with five areas of responsibility, including (1) macro-economic study and forecasting, (2) assessing fiscal impacts of financial related bills, (3) monitoring the government budget execution, (4) developing a database for legislative budget analysis, and (5) supporting other legislative functions. After spending its first two years in arranging structures, staffs and operating procedures, the PBO released its first reports on budget analyses in 2015. The PBO's reputation has been substantially developed after 2017 and afterward was honored the department status with six divisions and twenty-one budget analysts in October 2020.

Since its inception, Thai PBO focuses its roles on supporting the parliament budget-making process with simplified and attentive budget information, which can be classified into five categories, (1) Reports on the analysis of annual

budget bills, (2) Reports on the analysis of functional and consolidated budget proposals, (3) Reports on the macroeconomic and fiscal forecasting, (4) Reports on the revenue analysis and forecasting, and (5) Special studies.

Budget information provided by PBO to the Parliament

- (1) *Reports on the analysis of annual budget bills.* The reports are prepared annually for the first plenary session of the Parliament's budget appropriation. Included in the report are six parts of analyses, (1) macro-economic and fiscal forecasting, (2) directions of budget allocation and its relations to the national strategies, (3) changes in the budget allocation, (4) impacts of budget bill on fiscal discipline, (5) changes in the government financial position, and (6) previous year's budget performance. The reports also provide "the PBO's remarks and observations" on some critical findings to call attention of the legislatures.
- (2) *Reports on the analysis of functional and consolidated budget proposals.* Prepared annually, the reports have twenty-eight volumes, each directs to individual ministries and departments, and addresses changes in department's budget structure, budget performances, and changes made by the department in responding to the previous year's observations of the Parliament's budget scrutiny committee.
- (3) *Reports on the macroeconomic and fiscal forecasting.* The reports include four sections, (1) economic situation, (2) fiscal trends, (3) potential risks, and (4) economic and fiscal forecasting.
- (4) *Reports on the revenue analysis and forecasting.* These compact reports focus on the revenue sides, including (1) revenue trends, (2) revenue forecasting with economic models, and (3) annual budget's revenue estimates.
- (5) *Special studies.* The PBO delivers a number of special research and studies on key policy initiatives and budgeting in response to social and economic crises. The reports provide in-dept analyses on topics concerned by legislatures and budget scrutinization committees.

Information dissemination process

Prior to the opening of the first plenary session, political parties and individual members of the parliament can accessed PBO's reports and information concerning

the incoming budget bill through individual mail boxes as well as via public seminars and discussions held by the Parliament and the PBO. In addition, the PBO also provides on-request information for MPs and budget bill scrutiny committees throughout the parliament's budget appropriation process. With information provided to MPs and budget bill scrutiny committees, it is arguable that Thai PBO can influence on the legislative budget-making, and accordingly, help the Parliament regain the budget power in various aspects, as followings.

6. Impacts of PBO's information on legislative budget-making

With information supported by PBO, the legislative budget-making process has been strengthened in many respects, including macro-budgeting, budget scrutinization, budget monitoring, and information symmetry and transparency. Followings are detailed discussions.

6.1 Enabling legislative oversight on macro-budgeting

Lienert (2005) introduces the legislative roles in the pre-budget debate as a parameter for observing influences of legislatures on macro budgeting. The notion of macro budgeting incorporates two distinctive parts, (1) the arrangement of medium-term fiscal policy and its impacts on the long-term fiscal discipline, and (2) the budget allocation across strategic areas and core functions of the government. Thai parliament has no plenary session on ex-ante fiscal frameworks in particular, but there are such debates in the first plenary session as well as in the budget bill scrutinization process. The PBO supports the legislative role with information included in a cluster of studies, such as macroeconomics assessment, fiscal policy, public debt forecasting, revenue analysis, and budget allocations across national strategic areas and regions, among others.

In the first plenary budget debate for the 2022 budget appropriation, there were MPs' debates on the macro budget allocation with referring to PBO's reports. For instance, Pita Limjaroenrat (Move Forward Party, Opposition), made a critical remark on the impact of the 2022 budget policy on the fiscal discipline that;

“According to the PBO report, the government revenues for the fiscal years 2021-23 will fall below the estimates by seven

hundred thousand million baht, while two hundred thousand million has already incurred during the last eight months. Consequently, exponential liabilities and debt financing is unavoidable” (Thai Parliament HR. 2020, 90).

In addition, the issue of budget allocation among national strategic areas and regions had been addressed by many MPs. A member parliament, for example, remarked in the first plenary session debate on the 2022 annual budget appropriation concerning disparity of budget allocation among regions that;

“With referring to the PBO report on the provincial disparity and budget allocation 2009-2021, Rachaburee is a low capita-income province and thus should receive a higher proportion of provincial budget than others. But in this fiscal year of 2022 Rachaburee’s provincial budget is ranked at the sixth lowest, which will definitely stimulate the disparity. It is suggested that the government reconsiders the budget allocation criteria.” (Parliament Meeting Record June 3, 2021, 199).

In addition, the macro budgeting has been intensively reviewed by the budget scrutiny committee too. In the fiscal years 2021-22 budget appropriations, for example, the House of Representatives’ budget scrutiny committee hold macro-budget hearings at the early stage of budget scrutinization process, where the “big four fiscal policy institutions,” the Ministry of Finance, the Budget Bureau, the National Development Planning, and the Bank of Thailand, had been on the table. The PBO’s studies on macroeconomics and fiscal forecasts had been used as initial guidance in the macro budget hearing (interviewed MP August 4, 2021). It is noticeable that since 2020 the budget scrutiny committee has repeatedly addressed concerns and recommendations on the prospective fiscal risks and macro-budget allocations.

Furthermore, the Parliament has played a more active role in monitoring and control over fiscal policy and fiscal discipline since the inception of the 2017 constitution. The budget bill scrutiny committee has repeatedly raised concerns

on prospective fiscal risks during the last three fiscal years, 2020-2023. For example, a report of the House of Representatives' budget scrutiny committee state that;

“The 2022 budget has been decreasing amid the Covid 19 pandemic.” The government proposed the budget total as of 3,100,000 million Baht, 5.6 percent below the previous year budget. Nonetheless, the proposed budget’s deficit, 700,000 million Baht, has reached the maximum debt contained by the public debt management act of 2005.”

“...The current public debt, 8,599,000 million Baht, has climbed up to 54.91 percent of GDP. But together with additional debts for the Covid 19 recovery and that for budget deficit, the total debts could exceed 60 percent of GDP, which is the maximum debt accrueable mandated by the fiscal policy committee. It is recommended that the fiscal rule be revised.”

“...In addition, the public debt constraints together with the shortening revenue receivables in the coming year will result in the government’s cash flow deficits, and will be financed by the treasury fund withdrawal for approximately 170,000 million Baht. The total treasury debts incurred to be paid-off in the next two years, amounted to 6,510,000 million Baht, will be a significant constraint of the future government budgeting.” (The Secretariat of The House of Representatives 2021, 404-406)

In responding to the legislative concerns, the Cabinet increases the proposed budgets for the fiscal years in 2023 for approximately 2.7 percent (The Budget Bureau 2022). In addition, on September 28, 2021, the fiscal policy committee had relaxed a fiscal constraint on the total debt ceiling from 60 to 70 percent of GDP in order to elevate the government’s fiscal flexibility for the Covid 19 pandemic revival (The State Fiscal Policy Committee. 2021, 1).

6.2 Leveraging the capacity of legislative budget scrutinization.

Legislative budget committees worldwide play critical roles in scrutinizing budget proposals. However, their capacities vary greatly across countries (Krehbiel 1991; Cox and McCubbins, 1993; Mattson and Strom 1995, 250). The difference can be explained by various factors, such as, timeframe of scrutinization process, legislative budget amendment power, and inferior embedded in the budget committee, such as personal incompetency, informational drawback, among others (Mezey 1979, 64; Anderson 2005, 2; Wehner 2008). The legislative budget scrutiny committee in Thailand shares the same reasons above. But there are particular inferior factors, including the discontinuity (ad-hoc status), the executive dominance, and lastly, the overwhelming budget documents and the more complication of the budget system.

Over the last decade, a number of sub-committees have been adopted by the budget bill scrutiny committee. The sub-committees have taken in-dept scrutinization of budget proposals under criteria and consent of the budget scrutiny committee. The more in-dept budget scrutiny needs the more breadth of budget information. The PBO supports the budget bill scrutiny committee by providing simplified budget information, such as overall budget structures, changes of budget allocation over fiscal years, remarks on concerned budget items of individual departments, and reports on departments' budget improvements with respect to the previous year recommendations of the budget scrutiny committee.

The budget bill scrutiny committee is the most influential institution in Thai Parliament's budget-making. Its mission is to examine the annual budget bill in every details. Critical results of the budget scrutinization process are the changes in departments' budget proposals, where the budget items are either maintained, or cuts in terms of items or amounts. The process of budget scrutinization has been done through a series of budget hearings with spending ministries and departments. In order to support the budget scrutiny committee.

The PBO's reports have been extensively referred to by members of budget scrutiny committee and its sub-committees. A member of the House of

Representatives' budget scrutiny committee in the fiscal year 2021, made an observation in his debate that the PBO's remarks in the reports had helped guiding the budget scrutiny committees into details investigation (Thai, Parliament HR. 2021, 674, 855). Another example, a member of the House of Representatives' budget scrutiny committee in the fiscal year 2022 commented on the rationality and efficiency of the State Railway's budget proposal in the fiscal year 2022 by referring to the PBO report that;

“The State Railway of Thailand had heavily invested in the rail improvement in the fiscal year 2022. A more urgent need, according to the PBO report on the analysis of the State Railway, however, is the improvement of the rail transportation services, i.e., the service accessibility, efficiency, cost saving, and service incentives” (PBO 2021b), 119-120).

A Member of the House of Senate, and a member of the Senate's budget scrutiny committee) remarked in the budget scrutiny committee with referring to the PBO's report that;

“According to the PBO's report on the analysis of the annual budget proposal of the Ministry of Agriculture and Cooperatives, fiscal year 2022, farmer households earned incomes from agricultural sectors less than 30 percent of the totals, the rest of cash income of more than 70 percent came from non-agricultural sources. But the households had incurred debts from agricultural activities higher than 55 percent. Relevant agencies (the Ministry of Agriculture and Cooperatives) thus should pay attention to the real causes of the household debts.” (PBO 2021b, 119-120).

Nevertheless, with the overwhelming volumes of budget documents and the harshly limited times, what the budget scrutiny committee can do is a rather punctuated scrutinization, glancing the budget documents, picking-up some budget items that look atypical, and raising questions in the budget hearings. If the department cannot give reasonable explanations, the committee may

propose a budget cut on particular items (interviewed MP August 4, 2021). The amount of budget cut by the budget scrutiny committee is usually, minimal, less than 0.5 percent of the total budget bill, and especially minimal during recession periods, as illustrated in **Table 1** below. According to Thai Parliamentary practice, the budget-cut amounts are to be reallocated back into the budget bill by the executive proposals.

Table 1: Budget amendments made by the Parliament, fiscal year 2022 and 2023

Budget amendments	FY 2022	FY 2023
Total amount of budget appropriation (million Baht)	3,100,000	3,285,000
Budget cut by the budget scrutiny committee (million Baht)	16,362.01	7,644.24
% Budget cut	0.53	0.23
Budget-cut reallocation proposed by the Cabinet and consented by the budget scrutiny committee (million Baht)	16,362.01	7,067.84
Budget-cut reallocation proposed by independent organizations and consented by the budget scrutiny committee (million Baht)	-	576.41
% Budget reallocation (equal to the amount of budget cut)	0.53	0.23

Sources:

1. The Secretariat of The House of Representatives 2021. The report of the budget scrutiny committee on the annual budget act appropriation, fiscal year 2022/3 p.12
2. The Secretariat of The House of Representatives 2022. The report of the budget scrutiny committee on the annual budget act appropriation, fiscal year 2023 p.12

6.3 Strengthening the parliament's budget monitoring.

Legislative budget committees in many countries play important roles in monitoring the budget-making and implementation (McCubbins and Schwartz 1984, McGee 2002). But this was not the case of Thailand. Prior to the PBO intervention, the Cabinet and spending departments were not attentive and responsive to remarks and recommendations of the parliament budget scrutiny

committee. This were due to two reasons, one was the ad-hoc (discontinuity) status of the committee, another was the fact that the committee could not monitor whether spending departments truly complied with their remarks and recommendations. The state of ignorance has been changed considerably after the budget scrutiny committee has spending departments informed their changes and improvements with respect to the committee's remarks in the previous year. Correspondingly, the PBO also provides the committee with a report on the committee's remarks in the previous year. It has been observable that the executive and spending departments are more attentive to the parliament's concerns. For example, in responding to the budget scrutiny committee's remark on the implausible target setting in 2020, the Ministry of Higher Education, Science, Research, and Innovation had verified a ministerial strategic indicator for the national scientific infrastructure competitiveness in 2021 and onward. The Ministry of Interior, too, adopted the budget scrutiny committee's recommendation in 2021 by introducing a lesson-learnt project on the provincial budgeting in the following year (PBO 2020, 13).

6.4 Promoting information symmetry and transparency in the legislative budget-making

Budget transparency is a primary concern of the parliament, as it has been witnessed by debates in the budget plenary sessions as well as by the most frequent questions and remarks raised by the budget scrutiny committee. The PBO reports on the analysis of budget documents help the legislatures detect the gloomy areas of the budget making and notify the executive to improve the transparency in the following year. For example, the PBO report on the analysis of the budget bill for the fiscal year 2020 remarks that the notion of "investment expenditures" in the budget bill was unclear, and probably was not corresponded with the State Fiscal and Financial Discipline Act B.E. 2561 (2018). The act mandates that the amount of investment expenditures in a certain annual budget bill shall be neither less than twenty percent of the total budget, nor less than the deficit amount. However, the notion of "investment expenditure" is not prescribed. The Budget Bureau defines that "investment

expenditure” was equivalent to “capital budget,” which was referred to the budget amounts dedicated for the acquisition and improvement of fixed assets, such as lands, buildings, equipment, among others. The PBO report contended that the Budget Bureau’s definition may not be truly consistent with the legal intention, as the “capital budgets” were mixed of both recurrent and investment expenditures.

In 2020, the PBO comment was brought to the House of Representatives’ budget scrutiny committee, which afterward made a recommendation to the Budget Bureau to redefine the notion of investment expenditure in the budget document. The year after, the Budget Bureau had reclassified investment and recurrent budgets for the fiscal year 2022 according to the recommendation of the budget scrutiny committee.

Another example, the budget scrutiny committee of the House of Senate adopted the PBO’s comments on discrepancies and redundancies of budget allocations between strategic and functional budgets (PBO 2020, 3-4), and recommended the Budget Bureau that the budgetary classification be revised (The General Secretary Office of the House of the Senate 2020, 19). In the following year, the Budget Bureau responded to the parliamentary concerns by reviewing the remarked budget items. Also, the Budget Bureau introduced a new budget classification, the so-called “basic function in supporting national strategic plan,” to address functional-strategic interlinking budgets.

It should be noted, however, that the budget scrutiny committees’ remarks and recommendations cover a rather wide range, from overall budget policy to departmental budget planning and classification, and to budget execution and monitoring (PBO 2019). With respect to the overwhelming number of remarks and recommendations, the proportion of **relevant** responses from spending departments are still low. It is not surprising that the budget scrutiny committee often makes some remarks repeatedly over years (PBO 2020; PBO 2021; PBO 2022).

Table 2: A summary of budget power shifting toward the Parliament during 2020-2022

Parameters	Power shifting direction to the Parliament
Macro budget oversight	Positive.
Budget committee scrutinization	Positive,
Monitoring budget execution	Positive
Increase budget information symmetry and transparency	Positive
Budget reversionary power	No change.
Budget scrutiny time frame	No change.
Flexibility of budget implementation	No change
Budget amendment	Negative, the 2017 constitutional imposes more constraints on the legislative budget amendment.
Line-item veto	Negative. Though line-item veto does not legally exist, but the amounts of budget cut by the budget bill scrutiny committee are consequently kicked back to the budget bill by the executive proposals.

Note: the parameters above are adapted from Lienert (2005)

7. Competencies and limitations of PBO and policy recommendations

PBO's strengths lie in its modern management system, which includes the preparation of an annual operational plan that clearly outlines the work processes and expected results in a concise and clear manner. Tasks are divided and assigned according to a team-based or group-based system. Additionally, PBO has an intensive and continuous learning system at the organizational, team, and individual levels (KM), along with a system for quality control of outputs (QC). The details of each system are as follows (from the PBO staff focus group discussion on September 15, 2021). These strengths have enabled PBO to

achieve remarkable results in analyzing the budget to support the parliamentary budget process. For example, in fiscal year 2021, the Parliamentary Budget Office (PBO) had only 26 budget analysts but managed to produce a total of 76 reports/documents, including 64 budget analysis reports and 12 individual academic documents (Parliamentary Budget Office 2020). As a result, PBO's work has increasingly earned the trust of members of parliament.

On the other hand, PBO is a small, newly-established organization with significant responsibilities and a broad scope of tasks. There are three key limitations:

1. **Limited Access to Necessary Data:** The inability to access the required data for budget analysis is a major constraint that significantly affects the quality and completeness of PBO's work. PBO has no authority to compel other agencies to provide data or reports in a timely manner when such data is available.
2. **Lack of Human Resources:** Currently, PBO is not operating at full staff capacity for budget analysts.
3. **Outdated Office Equipment:** PBO's office uses old desktop computers that are incompatible with current software, which, although seemingly a minor issue, has become a persistent problem due to insufficient budgetary support.

Policy Recommendations

PBO's past work has been recognized and gained increasing trust from members of parliament. Therefore, the Parliament should set policies to enhance PBO's capacity in budget analysis and in-depth research on specific issues. The following measures are recommended:

1. Allow PBO to access necessary data for budget analysis and to monitor the budget management of government agencies in a timely manner.
2. Ensure that PBO is staffed at full capacity, according to the established staffing levels.
3. Modernize PBO's information technology system by incorporating AI

and Big Data, and integrate these systems with the financial and budget databases of public sector agencies at all levels.

8. Concluding remarks

Like those of many other countries, Thai Parliament has adopted the PBO in order to cope with such inferiorities embedded in the legislative budget-making process as the overwhelming volume of budget documents, the information asymmetries, and the lacking of professional budget analysts, among others. The PBO has gradually gained its reputation and, through its information support, has contributed to the strengthen of parliament budget-making. As observed by this study, the PBO's information has been referred by number of legislatures and the Parliament's committees in the first plenary budget debates and in the budget scrutinization process. In addition, the PBO's information can help strengthening the Parliament's new roles in macro-budgeting, and especially in budget monitoring and oversight. With the PBO supports, spending departments have been more attentive and responsive to the parliament's remarks and recommendations concerns with the budget improvement.

It could draw a conclusion, therefore, that Thai PBO's contributions not only has narrowed the information asymmetry between the executive and legislative branches, but also has activated the legislative power of information in the budget-making process during the past five years. Needless to mention that influences of the PBO on legislative budget making have been limited by numbers of institutional preconditions. Among those are the strong-party politics and constitutional limits on the parliament's budget roles. The PBO itself, too, has been working under limited capacity.

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