

Strategy for Development of Hospital Budget Planning Based on the Philosophy of Sufficiency Economy: Case of Tha-Wung Hospital

STRATÉGIE POUR LE DÉVELOPPEMENT DE LA PLANIFICATION BUDGÉTAIRE HÔPITAL BASÉ SUR LA PHILOSOPHIE DE L'ÉCONOMIE DE SUFFISANCE: CAS DE L'HOPITAL DE THA-WUNG

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Abstract

The study on strategy for development of hospital budget planning model based on the philosophy of sufficiency economy: case of Tha-Wung Hospital was experimental research as Quasi Experiment: Set Experiment, Set Treatment and Natural Control by comparison between this year used with set treatment and last year with natural control. The mixed method was used both quantitative research and qualitative research. The aim of this study was development of appropriate budget planning model for using as guideline for budget administration for work unit with the following objectives. 1. To construct concept in accordance with philosophy of sufficiency economy for officials and involved official for budget planning implementation, 2. To use the model of Prof. Chalio Buripakdi combined theories and principles involved based on philosophy of sufficiency economy of His Majesty the King for budget planning, 3. To use for budget planning to increase income and decrease expense of work unit. There were 208 peoples who participated in implementation. Descriptive statistics used were percentage, mean, and standard deviation. Inferential statistics was Z-Test and Chi-Square. Qualitative research was used for description according to real situation.

Results of three of trimesters were revealed that 1. Building of body of knowledge on philosophy of sufficiency economy was able to enable officials and involved network to gain more knowledge with the post-experiment at moderate level with 3.31 (moderate level

between 2.50-3.49) higher than pre-experiment at less level with 2.33 (less level between 1.5-2.49). Income increases in accordance with philosophy of sufficiency economy, total income increased with 12,489,814.21 Baht or 22.62 percents (total income of budget of B.E. 2553 was 55,207,965.21 Baht and total income of budget of B.E. 2554 was 67,697,779.42 Baht). Total expense was decreased with 10,628,149.17 Baht or 15.18 percents (total expense of budget of B.E. 2553 was 70,021,134.06 Baht and total expense of budget of B.E. 2554 was 59,392,984.89 Baht). These caused money liquidity increased as followings. 1. Quick Ratio increased from 1.55 of B.E. 2553 to be 1.96 or 26.45 percents increasing 2. Current Ratio increased from 1.65 of B.E. 2553 to be 2.15 or 30.30 percents increasing. It also found that knowledge level of officials and involved network correlated to level of knowledge of principle of budget planning after knowledge received with $\mu = 2.02$ and $\sigma = 0.254$ and knowledge level correlated to income increased and expense decreased with statistically significant al level of 0.01. Mean of development of knowledge level of principle of philosophy of sufficiency economy after knowledge received with $\mu = 2.09$ and $\sigma = 0.282$ and knowledge development correlated to income increased and expense decreased with statistically significant al level of 0.05.

Development of hospital budget planning model based on the philosophy of sufficiency economy was obtained pattern of proper thinking for budget planning based on philosophy of sufficiency economy that composed of 3 main process and 13 steps for budget planning by using philosophy of sufficiency economy 5 steps of strategic frame including other theories involved to context of area and needs of participation of officials and involved network would be able to make budget planning based on the philosophy of sufficiency economy to be effective and achieved with money liquidity increasing in order to support work implementation sufficiently.

Key words: Strategy; Development; Hospital Budget Planning; Sufficiency Economy; Philosophy; Tha-Wung Hospital

Résumé

L'étude sur la stratégie pour le développement du modèle de planification hospitalière budget basé sur la philosophie de l'économie de suffisance: cas de Tha-Wung hôpital était la recherche expérimentale en tant Expérience Quasi: Expérience Set, Set Traitement et contrôle naturel par comparaison entre cette année avec un traitement utilisé définir et l'année dernière avec un contrôle naturel. La méthode mixte a été utilisé à la fois des recherches quantitatives et qualitatives de recherche. Le but de cette étude était le développement du modèle de planification du budget approprié pour l'utiliser comme guide pour l'administration de budget pour l'unité de travail avec les objectifs suivants. 1. Pour construire concept en conformité avec la philosophie de l'économie de suffisance pour les fonctionnaires et les officiels impliqués pour la mise en œuvre la planification budgétaire, 2. Pour utiliser le modèle des théories Prof Buripakdi Chalió combinée et les principes en cause fondée sur la philosophie de l'économie de suffisance de Sa Majesté le Roi pour la planification budgétaire, 3. Pour utiliser pour la planification budgétaire à la hausse des charges des revenus et la diminution de l'unité de travail. Il y avait 208 peuples qui ont participé à la mise en œuvre. Les statistiques descriptives ont été utilisées en pourcentage, la moyenne et l'écart-type. La statistique inférentielle a Z-Test et du chi carré. La recherche qualitative a été utilisée pour la description en fonction de la situation réelle.

Résultats des trois trimestres d'été révélé que 1. Construction du corpus de connaissances sur la philosophie de l'économie de suffisance a été en mesure de permettre aux fonctionnaires et le réseau concernés à acquérir davantage de connaissances avec le post-expérimentation au niveau modéré avec 3,31 (2,50 à 3,49 entre le niveau modéré) de plus que pré-expérience au moins de niveau avec 2,33 (moins de niveau entre 1,5 à 2,49). Augmente le revenu conformément à la philosophie de l'économie de suffisance, le revenu total a augmenté avec 12,489,814.21 Baht ou 22,62 pourcents (revenu total du budget de 2553 a été ÊTRE 55,207,965.21 Baht et le revenu total du budget de 2554 a été ÊTRE 67,697,779.42 baht). Total des charges a été diminué avec 10,628,149.17 Baht ou 15,18 pourcents (charges totales du budget de BE 2553 a été 70,021,134.06 Baht et charges totales du budget de BE 2554 a été 59,392,984.89 baht). Ces liquidités de l'argent a provoqué une augmentation tant suivants. 1. Ratio de liquidité a augmenté de 1,55 d'B.E. 2553 à 1,96 ou 26,45 pourcents croissante 2. Ratio de liquidité générale est passée de 1,65 du B.E. 2553 à 2,15 ou 30,30 pourcents d'augmenter.

Il a également constaté que le niveau de connaissances des agents et des réseaux impliqués corrélée au niveau de la connaissance du principe de la planification budgétaire, après les connaissances reçues avec $\mu = 2,02$ et $\sigma = 0,254$ et le niveau de connaissances corrélé à l'augmentation des revenus et dépenses ont diminué avec le niveau al statistiquement significatif de 0,01. Moyenne de développement du niveau de connaissance des principes de la philosophie de l'économie de suffisance après la connaissance reçue avec $\mu = 2,09$ et $\sigma = 0,282$ et le développement des connaissances corrélée à l'augmentation des revenus et dépenses ont diminué avec le niveau al statistiquement significatif de 0,05.

Développement du modèle de planification hospitalière budget basé sur la philosophie de l'économie de suffisance a été obtenue modèle de pensée correcte pour la planification budgétaire basée sur la philosophie de l'économie de suffisance qui compose de trois processus principaux et 13 étapes pour la planification budgétaire en utilisant la philosophie de l'économie de la suffisance des 5 étapes stratégiques cadre notamment d'autres théories impliqués au contexte du secteur et des besoins de la participation des fonctionnaires et du réseau impliqués seraient en mesure de faire une planification budgétaire fondée sur la philosophie de l'économie de suffisance pour être efficace et réalisé avec l'argent de liquidité de plus en plus afin de soutenir la mise en oeuvre de travail suffisamment.

Mots clés: Stratégie; Du Développement; De la planification du budget hospitalier; économie de suffisance; Philosophie; Hôpital de Tha-Wung

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INTRODUCTION

Currently as globalization age, there is rapid change and continuousness in all aspects of social, economic, politic, technology, and academic including adjustment of trends and process of implementation of competitors (Feride, 2004). Additionally, most of the stakeholders of business organizations aim to interests and other benefits with the goal of sustain their organizations without regarding to social responsibilities and morality towards other organizations (Kaliski, 2001). Hence, the economic failure was caused by the competitive situation and uncertain of results of implementations. These made the work unit, shops, company until to country level have caused insecurity of work implementation and faced with money problem. These effected to the risk situation of money

status in future. If the risk situation of money status was analyzed, it was disclosed that there are two parts of risk which are expected and controllable risk and unexpected and uncontrollable risk. Therefore, every organization must forecast for future and plan to decrease the money risk including preparation and make adjustment the organization to keep up with and go forward to stand under the situation of change with under estimation. Administration and planning of money utilization are essential for work implementations of governmental work units and private sectors for limited budget to be able to implement effectively but the work unit that has enough budget to watch for risk situation of money and makes the work unit to effectively develop for work implementation increased that will effected to the service receivers with highest quality (Thiengkamol, 2007, & Kaliski, 2001).

Planning for budget administration of Thai governmental work units under the regulations, criteria, and laws used for work practices, are similar to other countries that hold regulations, criteria, and laws for work practices such as United of America and Japan also use regulations for work practices. It is different from Thai governmental work units that hold regulations based on law centered. While Japan poses regulations from process of quality control that occurred by plan, do check, and act in accordance with Deming Cycle but for USA, aims to stress on strategic plan as tool for set direction for planning of work practice for short and long term implementation by defining activities of work practice and controlling with standards of practice or SOPs (Standard Operating Procedures) (Nilchan, 2005).

It was obviously, defining of method of work practice with thought of planning for development and work improvement continuously without only holding to method of work as law defined. Therefore, work administration of governmental sectors need to depend on to use planning as tool for work result defined, work method defined, and resource defined for administration such as budget, man power, and equipment including various technologies.

Therefore, the regulations should come from plan, implementation, or should use implementing plan to arrange results agreement in organization called as (Internal Personal Agreement (IPA), but performance agreement among governmental administrators and government or other work unit was called as Memorandum of Understanding (MOU) (Office of the Civil Service Commission, 2007).

Strategies and measurements of government during past half decade, they are clear with aim of adjustment and change the work system from goal oriented with law ratification to utilization of implementing plan as tool for defining the development goal. Governmental administrators must think before doing to decrease risk with implementing plan and clearly define way of practice with features of work with transparency and

accountability. Accordingly, implementing plan is vary essential for administrators. Variety of changes is occurred pressures that caused numerous conditions of organization connected is changed from prior. The prior effectiveness of organization might be changed due to work system and method of organization is not congruent to new conditions. The organization is able to stand under the changed environment, will be organization that is able to adjust itself to congruent with the changed environment. It implied that organization must perceive to the change occurrence inside and outside and bring to adjust the implementation of organization and be results for mostly practice. Present administrators must be aware to regulate the organization to congruent with situation both inside and outside all the time. The administration in that feature needs strategic planning to search trends by using organization competency, opportunity and threat occurred from outside environment change. Strategic plan is a organization tool to define the administrative guideline to congruent with circumstance both inside and outside of organization with efficiency and effectiveness (Nilchan, P., & Thiengkamol, 2007).

Tha-Wung Hospital, Lop Buri Province, is governmental hospital participates to project of 30 Baht Assist Thai away from Diseases since budget of year 2007 and prior the project called "Main Health Insurance for Everyone 30 baht Treatment Every Disease" since 2002 in order to congruent to and pertinent to the performance because this project doesn't cover some diseases but presently, 2010 had adjusted project to extend covering almost every disease (National Health Security Office, 2007).

The researcher and Tha-Wung Hospital personnel participated in analytical thinking under the context of Thai society based on mercy and sharing including people and involved persons in hospital operation such as elderly group, public mind group, and health volunteer group agreed that any implementation aims to gain more income to implement for take care people in aspects of health promotion, disease prevention, treatment, and rehabilitation of physics. Additionally, the organization should be developed to meet standards and quality but if it lacks of sufficiency, reasonably and immunity under the concept of knowledge together with morality, therefore the hospital would face with budget problem for implementation since currently, hospital must accepted criteria of budget allocation. Tha-Wung Hospital locates in area and context that is different from other hospital but had not enough money for implementation and faced with money problem (Office of the Pubic Sector Development Commission, 2010).

From a reason mentioned above, Tha-Wung Hospital accepted Sufficiency Economy Philosophy of His Majesty the King to be guideline for implementation and it is workable since household, community, work unit, and country levels including international level had brought

principle of Sufficiency Economy Philosophy to use until the country had free from impact of economic recessions and be able to stand with security based on concerning by using as guideline for managing budget planning for Tha-Wung Hospital to solve money problem absolutely whether, implementation to increase income and decrease expense and be a prototype of budget planning based on principle of Sufficiency Economy Philosophy of His Majesty the King.

The aim of this study was development of appropriate budget planning model for using as guideline for budget administration for work unit with the following objectives.

1. To construct concept in accordance with philosophy of sufficiency economy for officials and involved official for budget planning implementation,
2. To use the model of Prof. Dr. Chalio Buripakdi combined theories and principles involved based on philosophy of sufficiency economy of His Majesty the King for budget planning,
3. To use for budget planning to increase income and decrease expense of work unit.

METHODOLOGY

The study on strategy for development of hospital budget planning model based on the philosophy of sufficiency economy: case of Tha-Wung Hospital was experimental research as Quasi Experiment: Set Experiment, Set Treatment and Natural Control by comparison between this year used with set treatment and last year with natural control. The mixed method was used both quantitative research and qualitative research (Chantaravanich, 1988, Silapajaru, Th., 2010, & Thiengkamol, 2011a).

The populations of 208 peoples were used as sample group who participated in implementation. Descriptive statistics used were percentage, mean, and standard deviation. Inferential statistics was Z-Test. Qualitative

research was used for description according to real situation. Questionnaire was employed for data collection to determine the basic information about various budget expended, knowledge about pattern of strategic thinking 5 steps, knowledge about principles and theories of SWOT, BSC (Balance Score Card), principle of 7S Model, principle of PEST-HEP Model, Public Sector Management Quality Award (PMQA), Integrated Result Based Management (IRBM), 4Ms (Man, Money, Material, Management), Philosophy of Sufficiency Economy (Office of National Economic and Social Development Plan, 2010), System Theory, Theory of Organization Z of William (Barney, 2004), Theory of Motivation of Vroom (Vroom, & Mac Crimmon, 1968), Participatory Action Research (PAR), and Steps of Planning (Thiengkamol, 2011a, Thiengkamol, 2007). System Theory and Model of thinking based on strategic development to construct strategic development for problem solving with objectives to make hospital budget planning to meet achievements in aspects of increased income and decreased expense

RESULTS

Survey Results of Knowledge of Principle of Budget Planning

The findings revealed as followings.

Results of survey about knowledge principle of budget planning of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were 73 peoples at less level and 74 peoples at more level as presented in table 1.

Table 1
Level of Knowledge of Principle of Budget Planning of Sample Group of Tha-Wung Hospital Before and After Experiments

Sample Group	Level of Knowledge of Principle of Budget Planning of Sample Group before and after Experiments											
	Most		More		Moderate		Less		Lesser		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
Pretest	3	1.44	16	7.69	72	34.62	73	35.10	44	21.15	208	100
Posttest	17	8.17	74	35.58	73	35.10	44	21.15	-	-	208	100

Mean of knowledge level of principle of budget planning of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments, were done. It was found that mean of knowledge level of principle of

budget planning of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were 2.33 with σ of 0.945 and 3.31 with σ of 0.896 as showed in table 2.

Table 2
Mean Scores of Knowledge Level of Principle of Budget Planning of Sample Group of Tha-Wung Hospital Before and After Experiments

Sample Group	Mean Scores of Knowledge Level of Principle of Budget Planning			
	Pretest Mean (N=208)		Posttest Mean (N=208)	
	μ	σ	μ	σ
Respondents	2.33	0.945	3.31	0.896

Results of survey about knowledge on philosophy of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget

planning administration based on philosophy of sufficiency economy before and after experiments were 101 peoples at moderate level and 100 peoples at more level as presented in table 3.

Table 3
Level of Knowledge of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital Before and After Experiments

Sample Group	Level of Knowledge of on Philosophy of Sufficiency Economy of Sample Group before and after Experiments											
	Most		More		Moderate		Less		Lesser		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
Pretest	14	6.73	83	39.90	101	48.56	10	4.80	-	-	208	100
Posttest	96	46.15	100	48.08	10	4.80	2	0.96	-	-	208	100

Mean of knowledge level of philosophy of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were done. It was found that mean of knowledge level of philosophy

of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were 3.4 with σ of 0.695 and 4.39 with σ of 0.628 as showed in table 4.

Table 4
Mean Scores of Knowledge Level of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital Before and After Experiments

Sample Group	Mean Scores of Knowledge Level of Philosophy of Sufficiency Economy			
	Pretest Mean (N=208)		Posttest Mean (N=208)	
	μ	σ	μ	σ
Respondents	3.49	0.695	4.39	0.628

Survey Results of Competency of Principle of Budget Planning

The findings revealed as followings.

Results of survey about competency principle of budget planning of sample group of Tha-Wung Hospital of officials and involved official who implementation

according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were 73 peoples at less level and 74 peoples at more level as presented in table 5.

Table 5
Level of Competency of Principle of Budget Planning of Sample Group of Tha-Wung Hospital Before and After Experiments

Sample Group	Level of Competency of Principle of Budget Planning of Sample Group before and after Experiments											
	Most		More		Moderate		Less		Lesser		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
Pretest	2	0.96	19	9.13	63	30.29	63	30.29	61	29.33	208	100
Posttest	21	10.10	60	28.85	127	61.06	-	-	-	-	208	100

Mean of competency level of principle of budget planning of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments, were done. It was found that mean of knowledge level of principle of

budget planning of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were 2.22 with σ of 1.002 and 3.49 with σ of 0.674 as showed in table 6.

Table 6
Mean Scores of Competency Level of Principle of Budget Planning of Sample Group of Tha-Wung Hospital Before and After Experiments

Sample Group	Mean Scores of Competency Level of Principle of Budget Planning			
	Pretest Mean (N=208)		Posttest Mean (N=208)	
	μ	σ	μ	σ
Respondents	2.22	1.002	3.49	0.674

Results of survey about competency on philosophy of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget

planning administration based on philosophy of sufficiency economy before and after experiments were 101 peoples at moderate level and 97 peoples at most level as presented in table 7.

Table 7
Level of Competency of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital Before and After Experiments

Sample Group	Level of Competency of on Philosophy of Sufficiency Economy of Sample Group before and after Experiments											
	Most		More		Moderate		Less		Lesser		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
Pretest	14	6.73	83	39.90	101	48.56	10	4.80	-	-	208	100
Posttest	97	46.63	67	32.21	44	21.15	-	-	-	-	208	100

Mean of competency level of philosophy of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were done. It was found that mean of knowledge level of

philosophy of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were 3.49 with σ of 0.695 and 4.25 with σ of 0.758 as showed in table 8.

Table 8
Mean Scores of Knowledge Level of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital Before and After Experiments

Sample Group	Mean Scores of Knowledge Level of Philosophy of Sufficiency Economy					
	Pretest Mean (N=208)			Posttest Mean (N=208)		
	μ	σ		μ	σ	
Respondents	3.49	0.695		4.25	0.785	

Survey Results of Development Requirement (Survey of Training Need)

The findings revealed as followings.

Results of training need of budget planning of sample group of Tha-Wung Hospital of officials and involved

official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before experiment was 101 peoples at moderate level as presented in table 9.

Table 9
Level of Training Need of Principle of Budget Planning of Sample Group of Tha-Wung Hospital Before Experiments

Sample Group	Level of Training Need of Principle of Budget Planning of Sample Group before Experiment											
	Most		More		Moderate		Less		Lesser		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
Pretest	58	27.88	49	23.56	101	48.85	-	-	-	-	208	100

Mean of training need level of principle of budget planning of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments, were done. It was found that mean of training need level of principle of

budget planning of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before experiment was 3.79 with σ of 0.852 as showed in table 10.

Table 10
Mean Scores of Training Need Level of Principle of Budget Planning of Sample Group of Tha-Wung Hospital Before Experiment

Sample Group	Mean Scores of Training Need Level of Principle of Budget Planning (N=208)	
	μ	σ
Respondents	3.79	0.852

Results of survey about training need level of philosophy of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of

budget planning administration based on philosophy of sufficiency economy before experiment was 101 peoples at moderate level as presented in table 11.

Table 11
Level of Training Need Level of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital Before Experiment

Sample Group	Level of Competency of on Philosophy of Sufficiency Economy of Sample Group before and after Experiments											
	Most		More		Moderate		Less		Lesser		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
Pretest	14	6.73	83	39.90	101	48.56	10	4.80	-	-	208	100

Mean of training need level of philosophy of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before and after experiments were done. It was found that mean of knowledge level of

philosophy of sufficiency economy of sample group of Tha-Wung Hospital of officials and involved official who implementation according to development of budget planning administration based on philosophy of sufficiency economy before experiment was 4.64 with σ of 0.481 as showed in table 12.

Table 12
Mean Scores of Training Need Level of Principle of Budget Planning of Sample Group of Tha-Wung Hospital Before Experiment

Sample Group	Mean Scores of Training Need Level of Principle of Budget Planning (N=208)	
	μ	σ
Respondents	4.64	0.481

Income Increases in Accordance with Philosophy of Sufficiency Economy

Income increases in accordance with philosophy of sufficiency economy, total income increased with 12,489,814.21 Baht or 22.62 percents (total income of budget of B.E. 2553 was 55,207,965.21 Baht and total income of budget of B.E. 2554 was 67,697,779.42 Baht).

Expense Decrease in Accordance with Philosophy of Sufficiency Economy

Total expense was decreased with 10,628,149.17 Baht or 15.18 percents (total expense of budget of B.E. 2553 was 70,021,134.06 Baht and total expense of budget of B.E. 2554 was 59,392,984.89 Baht). These caused money liquidity increased as followings. 1. Quick Ratio increased from 1.55 of B.E. 2553 to be 1.96 or 26.45 percents increasing 2. Current Ratio increased from 1.65 of B.E. 2553 to be 2.15 or 30.30 percents increasing.

Knowledge Level of Officials and Involved Network Correlated to Competency Level of Principle of Budget Planning and Principle of Philosophy of Sufficiency Economy with Income Increased

It also found that mean of development knowledge level of officials and involved network correlated to level of knowledge of principle of budget planning after knowledge received with $\mu = 2.02$ and $\sigma = 0.154$ and knowledge level correlated to income increased with statistically significant al level of 0.01. Moreover, mean of development of knowledge level of principle of philosophy of sufficiency economy after knowledge received with $\mu = 2.09$ and $\sigma = 0.282$ and knowledge development correlated to income increased with statistically significant al level of 0.05 as showed in table 13.

Table 13
Level of Knowledge Development on Principle of Budget Planning and of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital After Experiment with Income Increased

Working Group/Network	Level of Knowledge Development after Experiment (N=208)				μ	σ	Sig.
	Increase (Amount of people)	Increase (Amount of people)	Decrease (Amount of people)				
Level of Knowledge of Principle of Budget Planning	203	5	-	2.02	0.154	0.011	
Level of Knowledge of Philosophy of Sufficiency Economy	190	18	-	2.09	0.282	0.020	

*Statistically significant at level of 0.05

Knowledge Level of Officials and Involved Network Correlated to Competency Level of Principle of Budget Planning and Principle of Philosophy of Sufficiency Economy with Expense Decreased

It also found that mean of development knowledge level of officials and involved network correlated to level of knowledge of principle of budget planning after knowledge received with $\mu = 2.02$ and $\sigma = 0.154$

and knowledge level correlated to expense decreased with statistically significant al level of 0.01. Moreover, mean of development of knowledge level of principle of philosophy of sufficiency economy after knowledge received with $\mu = 2.09$ and $\sigma = 0.282$ and knowledge development correlated to expense decreased with statistically significant al level of 0.05 as showed in table 14.

Table 14
Level of Knowledge Development on Principle of Budget Planning and of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital After Experiment with Expense Decreased

Working Group/Network	Level of Knowledge Development after Experiment (N=208)					
	Increase (Amount of people)	Increase (Amount of people)	Decrease (Amount of people)	μ	σ	Sig.
Level of Knowledge of Principle of Budget Planning	203	5	-	2.02	0.154	0.011
Level of Knowledge of Philosophy of Sufficiency Economy	190	18	-	2.09	0.282	0.020

*Statistically significant at level of 0.05

Competency Level of Officials and Involved Network Correlated to Competency Level of Principle of Budget Planning and Principle of Philosophy of Sufficiency Economy with Income Increased

It also found that mean of competency development level of officials and involved network correlated to level of knowledge of principle of budget planning after knowledge received with $\mu = 2.02$ and $\sigma = 0.138$

and competency level correlated to income increased with statistically significant al level of 0.01. Moreover, mean of competency development of level of principle of philosophy of sufficiency economy after knowledge received with $\mu = 2.22$ and $\sigma = 0.413$ and competency development correlated to income increased with statistically significant al level of 0.05 as showed in table 15.

Table 15
Level of Competency Development on Principle of Budget Planning and of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital After Experiment with Income Increased

Working Group/Network	Level of Knowledge Development after Experiment (N=208)					
	Increase (Amount of people)	Increase (Amount of people)	Decrease (Amount of people)	μ	σ	Sig.
Level of Knowledge of Principle of Budget Planning	204	4	-	2.02	0.138	0.010
Level of Knowledge of Philosophy of Sufficiency Economy	163	45	-	2.22	0.413	0.029

*Statistically significant at level of 0.05

Competency Level of Officials and Involved Network Correlated to Competency Level of Principle of Budget Planning and Principle of Philosophy of Sufficiency Economy with Expense Decreased

It also found that mean of development knowledge level of officials and involved network correlated to level of knowledge of principle of budget planning after knowledge received with $\mu = 2.02$ and $\sigma = 0.138$

and knowledge level correlated to expense decreased with statistically significant al level of 0.01. Moreover, mean of development of knowledge level of principle of philosophy of sufficiency economy after knowledge received with $\mu = 2.22$ and $\sigma = 0.413$ and competency development correlated to expense decreased with statistically significant al level of 0.05 as showed in table 16.

Table 16
Level of Knowledge Development on Principle of Budget Planning and of Philosophy of Sufficiency Economy of Sample Group of Tha-Wung Hospital After Experiment with Expense Decreased

Working Group/Network	Level of Knowledge Development after Experiment (N=208)					
	Increase (Amount of people)	Increase (Amount of people)	Decrease (Amount of people)	μ	σ	Sig.
Level of Knowledge of Principle of Budget Planning	204	4	-	2.02	0.138	0.010
Level of Knowledge of Philosophy of Sufficiency Economy	163	45	-	2.22	0.413	0.029

*Statistically significant at level of 0.05

Experiment Used with Strategic Development of Pattern of Budget Planning Based on Principle of Sufficiency Economy Philosophy

Experiment used with strategic development of pattern of budget planning based on principle of Sufficiency Economy Philosophy, it was able to solve money problem of Tha-Wung Hospital in aspect of budget effectively and it affected to the income increased and expense decreased. These caused money liquidity increased to positive direction and it becomes a capital for implementation so work plans and projects can be implemented continuously and accomplish according to indices. Experiment used

with strategic development of pattern of budget planning based on principle of Sufficiency Economy Philosophy of three trimesters of budget of year 2554 (9 months during 1 October 2553 to 30 June 2554) by comparing with budget of year 2553, these caused money liquidity increased as following trimester, first trimester, Quick Ratio increased with 7.56 and Current Ratio increased with 7.69, second trimester Quick Ratio increased with 14.93 and Current Ratio increased with 13.77, and third trimester, Quick Ratio increased with 26.45 and Current Ratio increased with 30.30 as presented in table 17.

Table 17
Money Liquidity Caused by Pattern of Budget Planning Based on Principle of Sufficiency Economy Philosophy with Comparison Between Budget of Year 2554 and 2553 by Classifying Each Month

Month	Year Budget				Experimental Results (Increase/Decrease)			
	2553		2554		(+/-)		%	
	Quick Ratio	Current Ratio	Quick Ratio	Current Ratio	Quick Ratio	Current Ratio	Quick Ratio	Current Ratio
Oct.	1.53	1.63	1.79	1.94	0.26	0.31	16.99	19.02
Nov.	1.55	1.67	1.84	2.01	0.29	0.34	18.71	20.36
Dec.	1.58	1.69	1.70	1.82	0.12	0.13	7.59	7.69
Jan.	1.49	1.61	1.67	1.77	0.18	0.16	12.08	9.94
Feb.	1.34	1.46	1.65	1.76	0.31	0.30	23.13	20.55
Mar.	1.54	1.67	1.77	1.90	0.23	0.23	14.93	13.77
Apr.	1.58	1.77	1.94	2.06	0.36	0.12	22.78	16.38
May	1.72	1.88	1.78	1.88	0.06	0.00	3.48	-
Jun.	1.55	1.65	1.96	2.15	0.41	0.50	26.45	30.30

DISCUSSION

Development of hospital budget planning model based on the philosophy of sufficiency economy was obtained pattern of proper thinking for budget planning based on philosophy of sufficiency economy that composed of 3 main process and 13 steps for budget planning by using philosophy of sufficiency economy 5 steps of strategic frame including other theories involved to context of area and needs of participation of officials and involved network would be able to make budget planning based on the philosophy of sufficiency economy to be effective and achieved with money liquidity increasing in order to support work implementation sufficiently. Therefore, it might be concluded that hospital budget planning model based on the philosophy of sufficiency economy was developed by this research was effective and used money liquidity as whole with income increased in accordance with philosophy of sufficiency economy, total income increased with 12,489,814.21 Baht or 22.62 percents (total income of budget of B.E. 2553 was 55,207,965.21 Baht and total income of budget of B.E. 2554 was 67,697,779.42 Baht). Total expense was decreased with 10,628,149.17 Baht or 15.18 percents (total expense of budget of B.E. 2553 was 70,021,134.06 Baht and total expense of budget of B.E. 2554 was 59,392,984.89 Baht).

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