

**THE META-EVALUATION OF REVOLVING FUNDS
EVALUATION IN THAILAND**

Theeranuch Tongchiw

**A Dissertation Submitted in Partial
Fulfillment of the Requirements for the Degree of
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**Theeranuch Tongchiw
School of Public Administration**

Assistant Professor.....*A. Wongpreedee*.....Major Advisor
(Achakorn Wongpreedee, Ph.D.)

The Examining Committee Approved This Dissertation Submitted in Partial
Fulfillment of the Requirements for the Degree of Doctor of Public Administration.

Professor Emeritus.....*Somwung Pitiyanuwat*.....Committee Chairperson
(Somwung Pitiyanuwat, Ph.D.)

Assistant Professor.....*A. Wongpreedee*.....Committee
(Achakorn Wongpreedee, Ph.D.)

Assistant Professor.....*Kasemsarn*.....Committee
(Kasemsarn Chotchakornpant, Ph.D.)

Professor.....*Nisada Wedchayanon*.....Dean
(Nisada Wedchayanon, Ph.D.)

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ABSTRACT

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This research aims to investigate and its purposes were 1) to evaluate the effectiveness of revolving funds and the quality of evaluation reports; 2) to compare the effectiveness of revolving-funds and the quality of the evaluation reports; and 3) to examine the content synthesis of the evaluation reports of revolving funds. For the evaluating report results of revolving funds in the accounting annual year B.E. 2554, data was collected from 50 assessment reports. The tools used consisted of meta-evaluation checklists. The data was analyzed by basic statistic and the confirmatory factor analysis. The results were as follows:

1) The effectiveness of Revolving Funds were grouped in 5 categories. The results reveal that all of the categories had an effectiveness level on average of moderate to good. From the results of this research, it can be seen that the Categorizations of Revolving Funds for ‘Distribution and Production’ had the highest effectiveness. Next were funds such as ‘Revolving Funds for Support and Promotion’, ‘Revolving Funds for Support and Social Welfare’, and ‘Revolving Funds for Services’ respectively. The ‘Loan Funds’ had the lowest effectiveness. The quantitative difference analysis among the average of revolving fund effectiveness of the 5 categories revealed that results of meta-evaluation on average did not have significant differences based on statistical analysis. The category of ‘Established by Law’ was classified into 2 groups. The results of scored similarly on average moderate to good. It was noted that specific laws establishing revolving fund groups had higher effectiveness level than those established by the ‘Budget Expenditure in Brief Fiscal Year Act’. Analysis of both groups showed no significant differences in performance.

Meta-evaluation standards consisted of 5 standards: 'Validity', 'Utility', 'Ethicality', 'Credibility', and 'Cost-Effectiveness' with 49 indicators. The overall quality of the evaluation results reports found that evaluating report results passed. When examining in each standard it was revealed that evaluators' 'Credibility' results were highest at a good level. The rest of the groups passed.

The results of analysis of differences among the revolving fund effectiveness levels and meta-evaluation of evaluating report results found that 1) Funds from different categories were not significantly different in effectiveness level, and were consistent with results of revolving-fund-effectiveness of funds established by law, which were divided into 2 categories. In fact those established by 'Budget Expenditure in Brief Fiscal Year Act' and specific laws, it found they were not significantly different in effectiveness level; 2) Funds from different categories reveal that results of meta-evaluation of evaluation reports were not significantly different, and this was consistent with results analyzed and compared among mean of results of meta-evaluation of evaluation reports according of funds established by law.

2) Results of analysis of revolving fund effectiveness and results of meta-evaluation of evaluation reports were given mean scores. It was found there was effectiveness on average of moderate and above in 41 funds (82%), whereas the effectiveness standard was regular or above in 39 funds (78%), this indicated the report quality of 'Credibility' was higher than a passing level.

3) Investigating the content synthesis of results of evaluation reports of revolving funds and considering their strengths it was found that it mainly involved the content structure or the need to identify the data. Also there was a lack of presentation of analysis of integral information for decision making, in particular, identifying important points for development and providing recommendations to benefit planning and develop revolving funds. There was a failure identify and disclose important information on the effect of constraints on the evaluation although it was found that there were few. Meanwhile, weaknesses of the content in the report, found that most of them were due to a lack of summary implemented by the executives, submitting the evaluation's objectives, summarizing analysis and processing the evaluation results.

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CHAPTER 1

INTRODUCTION

1.1 Rationale

The reform of the government administrative system or the development of the government system of Thailand in B.E. 2540 was based on the “Model Scheme of the Reform of the Government Administrative System” between B.E. 2540-2544, and saw the establishment of a “Model of Public Sector Reform” approved by the Council of Ministers in May 11, B.E. 2542. Here it was declared that reform of the strategies of management which are applied in managing the administration was required to react to the “New Public Management”. To promote the new paradigm and highlight the administrative management in the public sector, which occurred in developed countries in B.E. 2523, it has been carried out continually until the present day.

Although the development of the government administrative system in Thailand was carried throughout this period of time, discontinuous management probably occurred. This was due to either a lack of undertakers or the strategies required to actively push policies. As a result, the government administrative reform has been criticized in terms of practices and being slow and incomplete, and also that it has changed very little. However, significant evidence has pointed to the fact that the changes contributed much to the development of the government administrative system. There are at least three factors which have contributed to the development of the government system. First, changes in the environment in the country. Second, the accumulation of problems in the administrative management. And finally, the requests of the academics which have shone a spotlight on the change in the system of managing the administration which has become and consistent with the state of the nation and responded to the additional need of the population, especially, focusing on the strategies of good governance, and modernization of the state. Based on innovation and new management administration, it has provided great benefit to carry

out the development of the administrative system in modern aspects and to those for a successful objective of the strategic planning of developing the government administrative system of Thailand (Office of the Public Sector Development Commission, 2006)

The public sector has perceived the necessity to develop the government administrative system actively and continually, in order to create excellence and support the flow of changes. Therefore it has still been maintaining prominent principles and bringing together the public administration reforms which underline aspects of good governance according to the Office of Prime Minister's rules, such as enhancing the public administrative management B.E. 2542. This occurred in the public administration reform in October B.E. 2545 including the alteration of law, that is, the aspects of public administration framework which refer to the State Administration Act (No. 5) B.E. 2545 article 3/1. This prescribes the implementation concerning the bureaucracy and incorporates with the public good governance, particularly, the section concerning the accountability for decisions by public officials, meaningful participation by citizens, uncovered information, follow-up monitoring and evaluation of the actions according to the appropriate tasks and the Royal Decree with these criterion and public good governance B.E. 2546. One of the major objectives of this decree is that the public administration needs to achieve its goals and desire to evaluate the bureau in their regular function. Note that this aim will be consistent with the New Public Management (NPM). As Christopher Hood pointed out, the major elements of the NPM provided the output controls more than anything else and resulted in public administration reform in Thailand. Thus, either derived from the adjustment of the law as concepts of public administration framework or the flow of public administration reform under the aspects of strengthening the NPM and good governance, which affected the state agencies' tasks, they have been in accordance with the Royal Decree mentioned above. It has thus been left to the independent assessors to estimate the achievement in the administrative performance of the state agencies including the quality of services, the satisfaction of the population, and the responsiveness to the customers' needs.

The term "Public Administration Reform" used by the public sector means the specific plan to change and renew the government administrative system specifically

the structural elements of the ministry, government department, and state agency, and adjusting either the quality of administrative performance and methods for public services or government officers. Thus the aspects of the public administration reform have been addressed by not only administrative performance in the previous years but also by exploring the academic matters in the Public Administration, as these are also widely performed. Particularly, the proposed implements have been used by renewed public performance management in order to increase efficiency and capability in the state sector (Chatchawan Tatsiwat, 2007: 1). The use of significant policies in order to push for performance management reform has led to the evaluation of the public administrative organizations and has brought about incentives where the government administrative system gives a boost in this direction. This has resulted in increasing points in resultant acceleration aimed at achieving its intention according to article 3/1 of the State Administration Act (No. 5) B.E. 2545. Additionally, regarding one of the major objectives of the decree which aims at providing principal objectives to support the development of functions in the government administrative system with a strategic development plan in the government administration (B.E. 2546-2550) (Office of the Public Sector Development Commission, 2004: 9).

The State Administration Act (No. 5) B.E. 2545 article 3/1, Office of the Public Sector Development Commission (PDC) has operated in initiating policy approved by the Council of Ministers since September, 30 B.E. 2546, they have adopted propositions in the principles and information and methods to build incentives in order to support the public administration with good governance. The commissioners proposed that the organizations in all civil services in every province would have to develop the performance of the administrations, and the member states report on the agreement for the accomplishment of that aim with their superiors. Moreover, the commissioners would discuss the agreement and evaluate their tasks; those civilians would be given incentives in order to boost their cooperation respectively according to the initial agreement. It was an initiative of incentives, and it was launched in B.E. 2547, it is obvious that cooperation was required within the agreement to arrange their work manual in the fiscal year, it was also compatible with a strategic development plan and an action plan in the annual year. Those were taken into account by the instigators when forming priorities; in addition, they included the follow-up and evaluation of the functioning of administrative management according

to the agreement at the year-end. The final agreement is still considered a condition to be supported by the reward of the administrative agencies (Office of the Public Sector Development Commission, 2007).

The organizational evaluation is an important tool for improving the public administrative management and building incentive ways as a support for the public administration and good governance. Evaluation is becoming the organizational assessment in the administrative agencies and also its scope now covers every part of state agencies, provinces, education, and public organizations. More particularly, it can be claimed that the State Enterprise Policy Office has now carried out the evaluation process for the purpose of measuring state enterprise performance and act in order to adjust its effectiveness. To realize that potential and reflect performance management in the enterprise, it allows evaluation rather than control processes, by which detailed documents can reflect accomplishments. Therefore it has continued to operate since the fiscal year of B.E. 2539 until the present. (State Enterprise Policy Office, 2010: 1-2)

In addition, not only are Evaluation Approaches widely valued to push for the development of the public administrative management and building incentives to support good governance, but they are also an important element in the Strategic Performance Based Budgeting which was identified in the policy provided by the Office of the Auditor General of Thailand (2008), and stated the importance of evaluation as follows:

Thailand has implemented the Strategic Performance Based Budgeting for the budgetary year since B.E. 2546. By this, the use of strategies focuses on the allotment of the budget on objectivity to the achievement of output and outcome. There is a clear concrete focus on targets and strategies including identifying performance indicators for the accomplishment as well as different levels of their tasks. Hence, those are in accordance with the action plan of the public administration in an annual year and four years under the State Administration Act in order to be the tool of the public sector to divide the resources in consistence with the National Developmental Policy and Strategies.

Notice that Controlling or Performance Evaluation is derived from one to four procedures which include 1) Planning; 2) Organizing; 3) Leading; and 4) Controlling or evaluation would involve monitoring the actual performance which must be carried out correctly with the desired performance, and certainly note that the policies are planned. So the executives of the organizations must pay attention in the field of controlling or performance evaluation; at least, for the prominence of good procedure, the executives must be aware of whether the activities have been based on an organizational plan or not and whether they have achieved their goals. They need to decide if on average more or less was achieved, and when the expected performance was not attained what caused this and how to resolve the problems in order to operate correctly. Also, whether the results of activities have undergone appraisal and the objectives been achieved. Note that Controlling or Performance Evaluation is the burden that is shown in the close relationship between policy formulation and planning (sets of goals and activities), and the strategy of controlling or performance evaluation is vital to an organization's efficiency and effectiveness (Taweesak Suttakawatin, Priyaporn Duang Phikun and Ratchadawan Wongmuean, 2004: 13-15) In addition to the decision on the expectation of whether good implementation is made by organizations or not, it is necessary to follow up the evaluation in order to analyze efficiency and effectiveness, cost, and worthiness in the performance management. The results of evaluations can be brought into the development of models, concepts, and criterion and be used to measure whether they took place in the appropriate sequence including the environmental change, proper social context, which provide guidelines for managing administrations in the organizations (Natta Winitnaiyapak, 2003: 57-71)

At present, the evaluation has been globalized through their use by international organizations as a form of public sector or enterprise. Pasu Daecharin has said that the state agencies or enterprises have tended to transform the roots of their policies throughout the world. In some countries, governments are interested in a useful starting point to develop their state agencies but they often need to look as an action-oriented-private sector organization, especially, when referring to the budgets provided by public agencies to increase the effectiveness in their administrative management. In the United States, there was enacted a "Government Performance

Review Act (GPRA)” by the Federal Government, which in particular increased Federal and state regulation, which compelled interest in evaluation, so that the key issue related to whether “All government sectors have planned the strategies and evaluation in their departments.” It currently includes the Finance Ministry in Thailand and the fostering of performance evaluation in their divisions. These are aware of evaluation in general enterprises (Pasu Daecharin et al., 2005: 28)

Focusing on the context in public sectors, there are complex and diverse objectives as opposed to private enterprises whose aims are profit, if we turn to the public sectors need to evaluate effectiveness of their performance administration, it is necessary to be mindful also of the diversity of objectives as well (Natta Winitnaiyapak, 2003: 62)

The concept of the New Public Management (NPM) has allowed action oriented private agencies in the public sectors. It has provided the definitions as the public sector will have to use the action-oriented private agencies which have been tested and mainly applied as an implementation for the public activities. The public administration has to change the military-style management, but it has become flexible in terms of supplying, employment, monitoring, and reward etc. However, the concept of the New Public Management has been criticized for a lack of symbolizing and the fact that the concept framework which conveys the clearness in public administration is more like a mere repackaging of an initiative paradigm and rather ignorant of such important matters towards some worthiness such as equity, and fairness (Pisit Jomboonrueng, 2008: 100-101). In addition to the performance evaluation which can be promoted with the Balanced Scorecard, it has culminated in the flow of the New Public Management though there is a critical matter, mentioned above. Indeed, now it has been adopted as an important core flow for changing public administration that is compatible with Pasu Daecharin, who has pointed out that the use of the Balanced Scorecard has shown that evaluation is needed and should be a responsibility of executive management. Besides, now it becomes a management system that an organization requires (Pasu Daecharin et al., 2005: 29), it has been described as follows:

It is questioned if the organizational assessment is now perhaps the best known of such leading practices in several

organizations, the implements of the adopted assessment are such whether as Balanced Scorecard, identifying indicators of organization, or “Key Performance Indicators,” or setting a work manual as a Management Fad or Management Fashion. Those implied that it is no longer whether such likely is being implemented by management or not. The writer thinks that it is to say, no. The performance evaluation concerns in many cases in organizations due to the organizational management’s oversight function. It is interesting to see that evaluation is still more significant and necessary in its ten years of existence although those implementations may be only changed.

Though the public organization has undertaken action to address the evaluation that is taken place on wider and sequent areas, nevertheless, there are some problems regarding explicit matters which demonstrated the result of the evaluating situation. Particularly, it is non-budget evaluation that appears in appraisal reports of financing responsibility of the country has been performed by Office of the Auditor General of Thailand (Office of the Auditor General of Thailand, 2008: 8) states that:

Off-budgetary is when the income of state agencies are taken into consideration exception, those are not necessary to send to the Finance Ministry to reserve as the public revenue in article 24, Act of Budget Procedure B.E. 2502, whereas there is additional adjustment but without any formulation which is elaborate, clear, and cautious. In here it is found in the public budget, especially, lack of follow-up in an effective evaluation which causes too many difficulties to specify the assessment of efficiency, effectiveness, worthiness, and besides being economical.

It states that important actions in the reform and development of the government administrative system under the flow of NPM Governance and tools of management include performance evaluation with regards to “Balance Scorecard” and

identifying “Key Performance Indicators” in order to measure the efficiency and effectiveness from the burden of work for the state towards its role, significance, and effect on the improvement of government systems until the present. Juumpol Nimpanich has stated that the main point of the achievement is reflected in the notion or the model of New Public Management (NPM). In Thailand it is interesting to note that NPM’s model has been used for developing the body of knowledge that is concerned with the active adoption whereas in other countries there has been a search for the existence of NPM and criticism due to a lack of symbolization and there is no clearness of concept framework in its own terms. Moreover, there is some dispute which extends to the introductory assumption of NPM, in particular, as it is related to the rational individual and significantly, problems focus on distinguished characteristics between public administration and private administrative management (Juumpol Nimpanich, 2005: 585-586) Particularly, in the case of “Revolving Funds” established for a purpose of non-budget by extension, the fund which is a reserve of money used in order to carry on the burden of the public state under exception, the Finance Ministry has performed its burden to move ahead commercially. Further it includes organizational structure and reference to the model of the management of finance. It is used more like a flexible performance administration rather than for managing the burden of work under the common annual budget. Those led to take risk have the effect on the yield of its burden of management and therefore provide less efficiency and effectiveness against its initial purpose.

The use of “Meta-Evaluation” is a model of evaluation of quality needed by evaluators; it is conducted to assess the performance evaluation (Stufflebeam, 1974: 1-3) Stufflebeam elaborates on the fact that there has been a sharp increase in educational evaluation used in activities in all levels during the last ten years, and there have been a number of projects made by the public state, and there have been a thousand projects evaluated. This has seen the beginnings of the study of the accountability system; in addition, many campus areas have started joint-agency evaluations. They have preferred to spend their budget of millions of dollars on these activities, but there is uncertainty about their quality and it has been found that there are some disputes connected with the advantages which may have been derived by evaluating those projects.

For the reasons mentioned above, Stufflebeam (1974: 3) summarizes an important meta-evaluation with respect to good evaluation that requires evaluation efforts themselves being revised in practice due to the necessity of investigation of different issues such as bias, technical error, administrative difficulties, and misuse. As a result, the evaluators note that they have been faced with constraints on recommendations and service as a proof of efficiency and effectiveness in the evaluation process. The meta-evaluation is a concept considered important when investigating the final performance evaluation in which the performance quality is retested. This situation has also shown the standard of evaluation, or quality control in evaluation, and it is supposed to be another step in the process. This stage of meta-evaluation involves reviewing completed notes from earlier evaluations (Cook and Gruder, 1978: 5-51)

Studies of Educational Institutions in Thailand have preferred the concept of evaluation procedures through the main meta-evaluation for the external quality assessment. These have been divided into sections including evaluation for monitoring, controlling, and improving of operating evaluation procedures and targets to prove credibility, correctness of quality assessments, and also “Formative Meta-Evaluation”, which has aimed at the improvement of evaluation and meta-evaluation reports about the external quality assessment such as the evaluation of summative meta-evaluation in order to make a decision on the standardized measure and value of finished evaluations. In one procedure, it may provide an incentive for awareness in the significance of evaluations and acting upon their standardization, and also to actually support the spread of public relationships and control the standard of evaluation in its apparent authority (Samphan Phanpeuk, 2008) Therefore, the researcher believes that the meta-evaluation which has been used is relevant to the evaluation quality in a continual assessment whereas the explicit standardization is inadequate and the values of evaluations, the improvement of evaluation processes including controlling the standard of evaluation in its authority are areas raised by these methods, and e more mindfulness and clearness must be given to the population, especially, addressed to the process of evaluation made by the public state.

This study aims to analyze the “Evaluation System” in an attempt to capture the outcome of state revolving-funds that are intended to evaluate the state agencies

with focus on the examination of the uninterrupted management of revolving-funds in organizations from B.E. 2547 until the present time. The structural evaluation assessed the state revolving-funds and the form of systematic evaluation which is meant to provide clearness and a continuous procedure, but at present the evaluation notes a lack of clearness towards the outcome which is derived from it. Composed of representatives of the member states and private sector, academics, specialists, eminent persons their roles have been expected to help create relevant evaluation systems to push forward the correct use of the revolving-funds system in terms of principle, concept, and credibility in its measurable outcome.

In consequence, a specific investigation of the evaluation of the revolving funds system is in this case necessary to clearly answer the questions raised. This requires the technique of evaluating values which is called, "Meta-Evaluation" which identifies the standards and good values, and creates confidence throughout the evaluation system in order to obtain the outcome and evaluation quality which are required by the stakeholders. Further the technique mentioned above will control the evaluation quality in regard to the overall revolving funds. However, the contexts involved required the evaluation of the effectiveness in different public agencies in operating revolving funds, but apparently no research or exploration had examined the macro levels. Therefore, it provides interesting research topics, such as the evaluation made by the public sector about revolving-funds since B.E. 2547 until the present, the effectiveness of evaluation and the management of that effectiveness. These have been provided by a quality of evaluation report written for revolving funds which examined the elements and synthesis through the contents in the resulting evaluation report. This report was categorized as having a strong or weak impact on the outcome evaluation report for revolving funds. Next the results of its findings were used to collect data. These were performed by analyzing the data process so that it served to provide suggestions in order to improve and develop the revolving-funds evaluation.

The quality control has been practiced as a method to examine the operational evaluation that can reflect the revolving-funds evaluation. So it is necessary to recheck with the Evaluation Methodology which is closely related to the type of formative meta-evaluation. Stufflebeam (2001: 183-209) points out that the evaluators enable the systematic assessment of the desired performance due to meta-evaluation

with regards to analysis process, discovery, and application in order to offer and make a decision about the adaptive information resources. Additionally, they are relevant to the standards of evaluation in the fields of utility, feasibility, propriety, and accuracy which means that it leads to a way of evaluating and designing the report in the areas being managed in strength or weakness, and provide reports for publication. This illustrates that the formative meta-evaluation is accepted and beneficial to evaluate and to further assist those evaluators in order to reach planning, operating, improving, interpreting, and reporting the findings about the area of appraisal. In addition to the summative meta-evaluation which is used to help the recipients to be seen as a strength or weakness of evaluation process, and make a decision on the values of evaluation. The meta-evaluation will guarantee that the results of evaluations provide findings and conclusions, and it can also be subject to an evaluation system in the fields of efficiency and effectiveness. The professional evaluators' role pays more attention to managing meta-evaluation in as much as they need to improve tools and application processes in order to pick the best principle of practical meta-evaluation.

Note that the development of evaluation has considerably broader credibility, and it is accepted by international standards, just as it should be revised to develop the standards of the best set of appropriate meta-evaluation criteria which have been designed to measure a particular evaluation of conditions and contexts for meta-analysis and must be used in Thailand. In particular, it has been used to build a form of standards used in the meta-evaluation of revolving funds. The researcher will synthesize the Program Evaluation Standards that were most famously defined by the Joint Committee on Standards for Educational Evaluation (1994). The program evaluation standards are composed of 4 standards and 30 sub-standards, and focus on 5 standards of the framework of evaluation standards divided by Davidson (2005) and categorized into 5 sections: 1) validity 2) utility 3) ethicality 4) credibility and 5) cost-effectiveness. According to all the five standards in Meta-Evaluation mentioned above, the standards could be used as the framework of research fund evaluation and as the basis for developing comparable relevant standards among 16 countries. These standards can also be taken into consideration as appropriate evaluation models (Coryn, Hatti, Scriven and Hartmann, 2007; Coryn and Scriven, 2007) The concept of Evaluation Standards was recommended by the American Evaluation Association

(AEA) that was held in the World Class Rosen Shingle Creek Resort, Orlando, Florida, U.S.A., between 11-14 September 2009. Several national scholars proposed that the Program Evaluation Standards could be applied and could be a model for other nations or other countries to follow (Sirinthorn Sinjindawong, 2009: 172) Consequently, there is evidence to support the Evaluation Standards applied by Davidson (2005) which have been recommended as an appropriate way to conduct a developmental framework when applying the Meta-Evaluation Standards and to support Evaluation Reports for Revolving Funds in Thailand.

This study aims to investigate the development of the Meta-Evaluation Standards in five areas according to the concept defined by Davidson (2005) including the aims of the summative meta-evaluation. These are mentioned above, and they also enable the adaptation of the evaluation report which is accurate and logically summarized, and provide advantages to the recipients for self-evaluation, and help them reach ethicality with regulations, appropriate management, credibility to those concerned, cost-effectiveness, and a rapid consensus that there was a need for some set of appropriate contexts in Thailand. In addition, they are consistent with the Evaluation System of Revolving Funds which carries on the development of its standards, indicators, and criterion for appropriate meta-evaluation according to the framework of meta-evaluation standards which has been developed. The investigation of the effectiveness of the Revolving Funds Evaluation and the data process is beneficial to the development of revolving-funds meta-evaluation systems in Thailand.

1.2 Objectives of the Research

Aiming to analyze the evaluation made by the public sector about revolving funds between B.E. 2547-2554, which was approved by the Council of Ministers, it was decided to formulate institutional mechanisms and aspects of the Revolving Fund Evaluation. The researcher explored the development of the model of meta-evaluation standards and applied them as Revolving Funds Evaluations which enabled him to consider the quality of the Evaluation Reports for Revolving Funds according to different standards. Moreover, these were expected to examine and synthesize the

contents of evaluation reports and to be aware of strengths or weaknesses in the Evaluation Reports for Revolving Funds. The significant objectives of this study are as follows:

1.2.1 To evaluate the effectiveness of Revolving Funds and the quality of evaluation reports.

1.2.2 To compare the effectiveness of Revolving Funds and the quality of evaluation reports.

1.2.3 To examine/synthesize the contents of Revolving Funds Evaluation in the written reports.

1.3 Research Questions

The study examines the effectiveness of management of revolving-funds, and to rate it. Further studies on the effective management of Revolving Funds and the quality of evaluation reports noted differences in average scores, highlighting higher and lower ones. Also, the contents in the Revolving Funds Evaluation written reports indicate strong or weak impacts on the outcome evaluation.

1.4 Expected Advantages

This study might be significant in order to obtain an empirical conclusion in regard to the effectiveness of Revolving Funds and quality of Evaluation Reports for Revolving Funds. These have been carried out continually since B.E. 2547 and been able to develop the model of meta-evaluation standards to investigate the quality of the Evaluation Reports for Revolving Funds in Thailand. It has seen the utilization of the development of Evaluation Systems in Revolving Funds and has continued the development of standards and allowed us to further adapt those standards. In terms of the quality of the Evaluation Reports for Revolving Funds, it has been expected to create confidence in the quality of evaluation among the stakeholders such as the monitoring agencies, recipient agencies and other evaluation organizations, and push forward the rendering of improvement of the overall revolving funds evaluation and the effectiveness of the procedures and to achieve all the objectives of a much more

appropriate Evaluation Systems of Revolving Funds. So it may be stated that this research can benefit both academics and managing administrations as follows:

1.4.1 Academic Benefits

The criteria of Meta-Evaluation or Evaluation of Evaluation or perhaps even Evaluating Evaluations are new techniques which focus on significant evaluations since they aim at investigating the quality of a finished performance evaluation in order to indicate the standards of evaluation and it also covers constraints in evaluations. These are not only used to aid rechecking the finished performance evaluations but are also able to utilize an external evaluator of the evaluation organization (Scriven, 2007: 20; Stufflebeam (1978: 17-43) points out that “Meta-Evaluation” is likely defined as quality control in evaluation and is supposed to be another step of evaluation. This function of evaluation mentioned above probably needs to be done and means checking with reference to the appropriate evaluation once finished (Cook and Gruder, 1978) Note that at least one aim of meta-evaluation is to indicate the validity of evidence and techniques which are used to evaluate with quality and reliability the result of evaluation reports so as to extend its function. The meta-evaluation has to focus on the process of comprehension and evaluating sources. These include all relevant considerations in the results of evaluating the topics to be addressed such as utility, feasibility, propriety, and accuracy including the points of strengths and weaknesses and even be able to evaluate the value of the outcome evaluation (Stufflebeam, 2000).

This research study seems important to give utilization as a criterion for academics that are covered here and must be concluded as follows:

- 1) This study aims to evaluate the level of effectiveness of revolving funds which is defined as the Evaluation System of Revolving Funds, and those carried out continually since B.E. 2547 until now. It has examined the level of effectiveness of revolving -funds that is made clear and concrete. This has not been studied before.

- 2) This study refers to the Evaluation Reports for Revolving Funds which is defined by the Evaluation System in Thai Revolving Funds, and those carried out continually since B.E. 2547 until the present. This includes any technique relating to the evaluation quality of the evaluation system.

3) The study refers to Meta-Evaluation Theory as it is applied here. This is a global program required for use in the evaluation system and needed by the agencies of the state sector in the differing contexts of Thailand. As the result, this study is about the standards of appropriate meta-evaluation used within the state sector in Thailand including their application within the state agencies.

4) The study analyzes the value the Evaluation Systems in Thai Revolving Funds, and also indicates the problems and existing barriers at the present time. The results of this study can be used to suggest methods of planning and developing evaluations, and initiating further appropriate evaluations in the future, particularly within the state agencies.

1.4.2 Administrative Benefits

The main purpose of this study is to judge the quality of Evaluation Reports for Revolving Funds which have been carried out continually since B.E. 2547. It will provide significant mechanisms for monitoring and examining the quality and standards of evaluation reports, suggesting, recommending, and estimating their value and benefits for the evaluations. Also it can provide the quality assurance for performance evaluations which is established when identifying the effectiveness of the search for this evaluation system. It states that the criteria of meta-evaluation is of benefit for managing administrations, which is considered for quality controlling in evaluation, and is supposed to be another step in the process. Further areas used in evaluation continue to be strengths or weaknesses, as perceived by the synthesis, and can at least be partly outlined in the contents of Evaluation Reports for Revolving Funds. Here it is possible to analyze and make suggestions for improving and editing the processes required to operate the System of Evaluation Reports correctly according to the principle theory and accurate and appropriate notions. Furthermore, the utilization which has taken place and is guided by those procedures aimed at managing administrations in the state sector can be summarized as follows:

1) The model of meta-evaluation standards is used for synthesizing the indicators which are derived from the international evaluation standards including the summative meta-evaluation and the indicator elements. Obviously, those indicators can be applied to the Evaluation of the Evaluating Systems of Thai Revolving Funds appropriately.

2) The model of meta-evaluation standards was developed and can be used as a tool which is useful in monitoring, and the follow-up process of Revolving Fund Evaluations and Evaluation Reports for Revolving Funds can be managed by agencies so as to build more efficiency and effectiveness.

3) The results of assessing the quality of the Evaluation Reports for Revolving Funds in passing the evaluation from the developed model of meta-evaluation standards in which its ability to arrange the management information to operate in a part of Administrative Management of Revolving Funds or that is, which can be considered the policy information arrangement to provide the task of monitoring, and administrative acts managed by the government sector in approving beneficiaries aims to improve efficiency and effectiveness.

4) The stakeholders are the beneficiaries of the evaluation. For example the Ministry of Finance, Comptroller General's Department (CGD), who are responsible for monitoring the Evaluation Systems of Revolving Funds, the revolving-funds and any original affiliations, typically, the grant recipients observed by agencies' services, and to any agencies interested in the information regarding Revolving Fund Evaluation. Note that they become aware of the efforts to evaluate strengths and weaknesses in the Evaluation Reports for Revolving Funds. Moreover, they are able to judge the value of evaluations correctly, including creating acceptability in the result of evaluations provided by the stakeholders who engage in the Evaluation System, and build on the presentation in relation to the outcome of evaluations to the public.

5) The results of this study are valuable for the associated interest in the evaluations, tasks of policymakers in evaluations, evaluation committees, and evaluators. They can provide clearer comprehension of the values of Evaluation Systems of Revolving Funds. As a result, the findings of the evaluation program note that the implementation of New Public Management establishes an evaluation tool which takes into an account all of the revolving- funds.

6) The findings of this study can be useful in providing suggestions for the participants such as the policymakers relating to the direction of Evaluating Systems of Revolving Funds, executives and personnel of agencies that particularly control the Evaluation Systems of Revolving Funds, including executives and

government staff, for the adjustment of these processes, and the relative activities required to improve efficiency and effectiveness.

7) Comparable analysis will be performed on the effectiveness of the revolving-funds and the quality of evaluation reports and their effect on the related agencies which are able to consider operating policies with the aim of providing more appropriate revolving funds. In particular, the assessment criteria are brought to reduce or rescind the Revolving Funds. The presentation in the policy of operational management mentioned above becomes trustworthy due to the concept of analyzing academic and international principles.

8) It is likely that the results of this study provide advantages to managing administrations that can have a direct or indirect impact. Importantly, it is needed to highlight significant sources in the Revolving Fund Evaluation in Thailand. Benefits for the participants include applying and developing the evaluation system in the public agencies and looking at off-budget. This can also be applied to Management Evaluation Systems in the future and other public agencies interested in bringing the principles and concepts of management evaluation in order improve in the same way as the Revolving Funds.

1.5 Scope of the Study

This study focuses on the quality of Evaluation Reports for Revolving Funds set by the Evaluation of the Evaluating System in Thai Revolving Funds between B.E. 2547-2554. It is the operation which was approved by the Council of Ministers on September 30, B.E. 2546. The Ministry of Finance accepted the formulation in order to bring in the System of International Evaluation Standards to evaluate the non-budget (Office of Support and Coordinating Councils, 2003a; Ministry of Finance, 2003)

Focusing on evaluating the quality of assessment reports mentioned above, the evaluation procedure for developing the model of Meta-Evaluation Standards must be set out in order to investigate the quality of completed Revolving Fund Evaluations. Mention has been made in the lists of the Budget in Brief for the Fiscal Year B.E. 2554, regarding the 5 major concepts which focus on the standards of the framework

of evaluation devised by Davidson (2005) Here the indicators formed by the Evaluation of the Summative Meta- Evaluation have been synthesized. The researcher studied the concepts and theories based on evaluation, performance evaluation, and several other principles. Those included in the Evaluation Systems for Revolving Funds were documents and research relating to the evaluation standards, Meta-Evaluation, procedures and processes of the evaluation of performance evaluation. The developmental process of designing the tools for the meta-evaluation, that is, the Meta-Evaluation Standard Checklist, and searching for the quality of the construct validity used the Know Group Method. Once those technical evaluations had been completed, subsequent attempts to check the validity by testing the quality evaluation were conducted in the Evaluation Reports for Revolving Funds. 30 issues were identified. The data was collected and analyzed by the reliability and the Coefficient Alpha (α - coefficient), designed by Cronbach. The main sources of data came from the Evaluation Reports for Revolving Funds in the annual year B.E. 2554. There was a total of 50. Those were allowed by agencies that are responsible for monitoring the Evaluation Systems for Revolving Funds, and the meta-evaluation standards were applied with the afore mentioned procedures.

1.6 Definitions

Revolving-Funds are a form of financial operation which are provided in terms of characteristics of non-budget under the operation performed by the government agencies such as administrative agencies, public organizations, and state enterprises. It is possible to distinguish the types of revolving funds and the objective frameworks, and categorize them into five types including Loan Funds, Public Assistance and Social Welfare, Promotion and Support, Distribution and Production, and Services. In addition, they are considered to be significant financial mechanisms of government and able to impact economics in both micro and macro form. For a particular purpose, “Revolving-Funds” are established in order to facilitate particular agencies to bring the allotted budget that could be attained effectively through establishing a Revolving Fund, or the right fund is associated with their task as a part of statutory formulation. This can be help in enabling the spending of the fund to be

financed by them according to the objectives of establishing revolving-funds. Furthermore, the government agencies are able to operate their income which derived from the counterpart funds for the expenditure depending on the aim of their project, thus the fund's capital is not directly sent into the treasury for the public revenue.

Evaluation Reports for Revolving Funds refers to the evaluation reports relating to the operation of Revolving Funds through the evaluation systems in the annual year B.E. 2554, and is composed of the agreement record, supporting document for the evaluation report, and the evaluation report for revolving funds including the scores. The evaluation systems in revolving funds mentioned above are monitored by the Comptroller General's Department, Ministry of Finance.

Meta-Evaluation Reports in Revolving Fund Evaluations refers to the Summative Meta-Evaluation, that is, the process of evaluation where the purpose of evaluating the evaluation reports is to explain the values of evaluation reports on which to base judgments comparable with the criteria of five evaluation standards. These were developed in order to get information that shows the strengths and weaknesses of whatever is being evaluated including which monitor and control the quality and improvement of the evaluation mentioned above.

Developing in Meta-evaluation Standards refers to the development of criteria of desired evaluation used for controlling the quality of assessment according to the evaluation standard about what will be a qualified evaluation. In order to realize effective information by this derived from the quality assessment according to the composition of essential standards which is composed of five standards: 1) validity 2) utility 3) ethicality 4) credibility and 5) cost-effectiveness. Research relating to the meta-evaluation standards was carried out, and it used to evaluate the tasks of evaluation made by academics both in Thailand and other countries. Analysis of the principles, concepts, and theories including New Performance Management (NPM) of public state, Balanced Scorecard (BSC), Key Performance Indicators: KPIs, and Concepts, Theory of Evaluation Utilization, was used to identify development indicators under the framework the 5 standards with appropriateness for evaluating the tasks of evaluation in the contexts of Revolving Funds Evaluations in Thailand.

Standards have been defined as the specification or desired quality in the evaluation or the investigation through assessing the values of evaluating reports for revolving funds.

Meta-evaluation checklist is defined as an evaluation tool and design to investigate the judgment of the values and to evaluate the quality of evaluating reports for revolving funds, here being developed from the standardized meta-evaluation and provided by findings.

1.7 Organization of the Study

The sequent presentation of this study contains the following: Chapter 2 is entitled “Background of the Off-Budgetary Management System and the Revolving-Funds in Thailand”; Chapter 3 is entitled “Reviews of the Literature Concept, Theories Related Principles and Conceptual Framework in Research” relating to Concept, Theories, and Principles about the concept framework in the research; Chapter 4 describes the “Methodology”; Chapter 5 reports the “Result” of the study and Chapter 6 is entitled “Summary, Discussion and Recommendations”.

CHAPTER 2

BACKGROUND TO THE OFF-BUDGETARY MANAGEMENT SYSTEM AND REVOLVING FUNDS IN THAILAND

2.1 Off-Budgetary Management in Thailand

2.1.1 Definition of the Off-Budget

According to the Regulation of Disbursement Management from the Public Finance Collection and Remittance are transferred to the public finance B.E. 2551, No. 4 prescribes the definition of “Off-Budget” which refers to accounts and funds under the accountability of the government agencies and is accounted separately from the budgetary expenditures, public revenue, overdraft payback and surplus remainder payable of the previous year. The mentioned above, “Off-Budget”, covers accounts and funds under the accountability of the government agencies approved or permitted for keeping rather than being all expenses, this possible exception of payback to the public revenue with respect to off-budget funds seems to require the approval and permission which is subject to a budget law.

In Thailand two substantive laws prescribe the establishment of off-budget funds. The first is the Act of Treasury Reserves B.E. 2491 which prescribes the off-budget funds, and could be termed as Advance Funding, Revolving Funds, Deposits, and Money Bills for Sales. According to the Budget Procedure Act, B.E. 2502, Off-budget process can receive revenues from other sources such as donations, contributions from foreign countries, foreign loans, reforming assets and special revenues provided by the government in areas such as health care, education, or sometimes in the areas of either agencies supplying the services for public benefit or social welfare. The funds seem to come from the authorization function, and they can be continued on expenses without refund to the public, by which the condition of funds should be admitted according to the rule of budgetary discipline prior to the

operation. As well as the two principal laws mentioned above, there is another law which prescribes the types of management administration in public agencies adhering to off-budget funds, which is called, “special law”, in which its contents prescribe a strict condition, that is, other revenues separate from the accounts which are a part of off-budget. The law is subject to exceptions of payback for public revenue to the treasury, such as the public agencies applied to public enterprises, Local Administration Organizations, public corporations, Service Delivery Units (SDU), universities, independent public corporation according to the constitution and public agencies, etc.

In these cases, the reasoning is that the operational tasks of government agencies in respect to the off-budget funds can be more active in the administrative management and the operation of their tasks. In addition, it may be at least a lower constraint regarding uncertainty about the allocated or distributive in connection with the regular budget process. If these conditions are met, the step towards the operation of public agencies may be, particularly, the establishment of organized structure in order to support special the administration in which it is to be coordinated with the off-budget. For example, the form of management administration emphasizes its board and subcommittees; at least, it possibly aims to achieve the objective to be integrated into the off-budget funds as their tasks to affect their effectiveness. This can be comparable with the regular budget process. Furthermore, when the government agencies have been managed under the off-budget process it can relieve some burdens about the budget which can be used for the support of coordinating the tasks of government sectors.

Off-Budget funds have covered broad areas, and it are divided into the emergence of diverse organizational forms as mentioned above. Thus, the scope of the research has been dominated by the insight on aspects of off-budget funds aimed at Revolving Funds because the evaluation system was used in akin to the Revolving Funds including the importance of revolving funds in the aspects of operating impact on economies such as borrowing, assistance and social welfare, support and promotion, distribution and productivity, and services. Moreover, it is viewed as an instrument of the public finance, therefore having an impact on economies both at the micro and macro levels.

2.1.2 Permission Framework for Off-Budgetary Expenditure

The budget revenues are paid out of the funds in which all budget expenditures are for the purposes of off-budget funds. It has provided the permission framework with the principles as follows:

1) To offer active incorporation in the government agencies. These funds have concerned for those who have had deregulation by which the government agencies can dispose of the rules of budgetary expenditure according to appropriate objectives and functional tasks within their accountability.

2) To facilitate the disbursement due to the exception of the off-budgetary expenditure owned by the government agencies from their embarked levies and the exceptions of payback for public revenue to the treasury. The funds are deposited in the account of the Ministry of Finance or of agencies and they asked for these deposits to be put in commercial banks in order to facilitate their active incorporation.

3) In the case of the public administration which refers to the government's granting of permission to carry out the off-budget expenditure there decentralization has occurred in order to administrate the public sector and achieve results. In addition, it may be offered to speed up expenditure and reduce disadvantages due to the delay in their performance or the changing situations.

4) Off-budget funds are a part of supplementary appropriation established by the public administration where the off-budget funds facilitate more effective performance of their tasks. In order to supplement their performance, including of urgent tasks, or if the budget is not enough to carry out their tasks – supplements can be provided from these funds so as to solve the problems at hand.

2.1.3 Structural Off-Budget Funds in Thailand

By definition "Off-Budget Funds" are prescribed according to the Regulation of Disbursement Management from the Public Finance, and Collection and Remittance that are transferred to the public finance B.E. 2551. It has been cited that the extent of the off-budget funds covers accounts and funds under the accountability of the government agencies which implies that later on they will be approved. In fact these funds normally are except when paid back to the treasury. This indicates a lack of

concrete frameworks for these funds. However, the Comptroller General's Department, the Ministry of Finance, has classified off-budget funds into 3 groups according to the jurisdiction on figure 2.1. They can be described as follows:

1) Cash budgeting associated with the allowed base of the Act of Treasury Reserves B.E. 2491 which are composed of Advance Funding, Revolving Funds, Deposits, and Money from Sales.

2) Cash budgeting associated with the allowed base of the Budget Procedure Act, B.E. 2502, refers to the cash returned to the public finance. Article 24 prescribes that the cash in the accounts of the government of off-budget funds is in their ownership in the legal sense whether it receives these funds from the regulator, sometimes as a result of authorizations and contracts. It appears that the government can dispose of the assets, funds or others which is a point of interest. These mentioned above are offered to the public finance as part of its regulation or Minister's budgeting, but in such a way that the law prescribes.

3) Cash budgeting associated with the allowed base of the establishment of specific legislation. Perhaps the definition of this is something that considers new agencies under the law in order to operate their tasks according to the purposes of establishments, if necessary; there may be off-budget funds when the establishments are funded by government agencies in particular such as the Act of Student Loan, the Act of Social Assurance, etc.

In addition to the extent of definition of off-budget funds in this research, it has been observed that this definition has not led to some budgetary government that is transferred to the agencies, and it is not supposed to include expenditure through the budgeting process. The government agencies have carried out their tasks, and those agencies are credited by law such as state enterprises, the Special Delivery Unit (SDU), Local Administration Organizations, public corporations, independent public corporations, and universities.

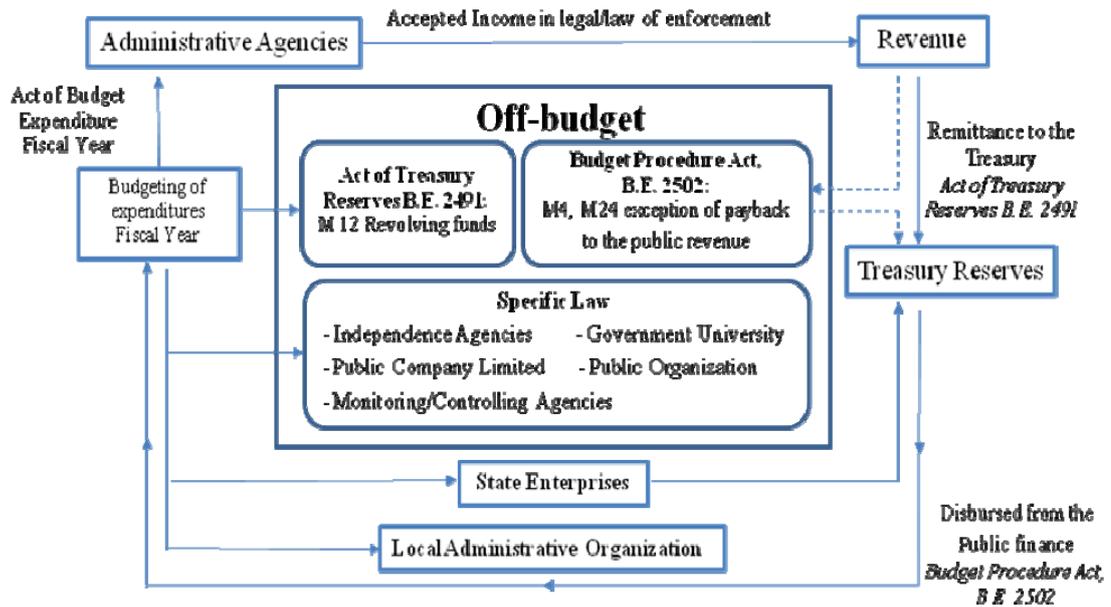


Figure 2.1 Off-budget Structure in Thailand.

2.2 Administration and Controllability of Off-Budget Funds

The permission framework for off-budgetary expenditure is shared in the government agencies in order to be flexible in their performance or even to supplement their operational functions. The permission of budgeting covers all ordinary budgetary expenditures. In general, off-budget funds are required as an instrument that motivates the government agencies in order to achieve a particular purpose as well as to improve the efficiency of individual management actions. The Comptroller General's Department operates as a central organization in both monitoring and controlling the off-budget funds expenditure in order to ensure the most. These are designated to be spent with accordance to particular rules, principles, perspectives, and related criterions. Furthermore, it is necessary to analyze the follow up and evaluation in the management of off-budget funds including giving advice and suggestions on how to spend the them, and worthiness within the budget's scope under good governance. Here it is necessary to be responsive to the objectives of off-budgetary expenditure in the administrative agencies according to genuine and appropriate situations.

The administrative management and control of off-budget funds are associated with the authorization of the Ministry of Finance, which assigns transactions of the Comptroller General's Department which is responsible for these based on the Act of Treasury Reserves B.E. 2491 and the Budget Procedure Act, B.E. 2502. But the term is applied to foreign loans, contributions from foreign countries through transactions of the Department of Technical and Economic Cooperation, and off-budget funds that are allowed by exception of law that become available for establishment in each agency. Those agencies operate their own financial accounts that spend their funds without the government intervention. In addition, the budgetary accounting has been established by those two laws mentioned above. This defines the final stage expected in terms of incoming and outgoing cash from the off-budget which is transferred to and disbursed from the public finance. However, the expected incoming and outgoing cash from the off-budget without any limitation within the fiscal year is part of the annual budget process.

2.3 Revolving Funds in Thailand

2.3.1 Definition of Revolving Funds

By definition 'Revolving Funds' refer to Revolving-Funds or Working Capital Funds which were established by the Treasury Reserves Act B.E. 2491. Section 3 states that the revolving funds means capital raised to continue business and its activities, in which it is allowed to utilize combined earnings to distribute for spending. In addition, article 12 also states that the charge represents the funds or revolving funds which can be raised for any purpose by law. So it stated that 'Revolving-Funds or Working Capital Funds' generally define funds, public funds, budgeting, and revolving funds. These are raised by law with a certain purpose and can be made available to government agencies in order to utilise revolving funds as an annual appropriation. It means the funds are used for the specific tasks relative to budget targets established by law, and the government agencies are able to use the revolving funds in continually, and consider separately the funds which are not necessarily sent back to the public revenue.

Table 2.1 Expenditures by Ministries Year 2011

(Million Baht)

Ministry	Fiscal Year (FY)				Changes over	
	2010		2011		the FY 2010	
	Amount	%	Amount	%	Amount	%
1. Central Fund	215,006.8	12.6	265,763.0	12.8	50,756.2	23.6
2. Office of the Prime Minister	22,909.9	1.3	24,358.8	1.2	1,448.9	6.3
3. Ministry of Defence	154,032.5	9.1	168,501.8	8.1	14,469.3	9.4
4. Ministry of Finance	215,709.7	12.7	208,895.9	10.1	- 6,813.8	- 3.2
5. Ministry of Foreign Affairs	6,903.8	0.4	7,469.3	0.4	565.5	8.2
6. Ministry of Tourism and Sports	4,113.1	0.2	7,017.5	0.3	2,904.4	70.6
7. Ministry of Social Development and Human Security	9,225.8	0.5	9,756.3	0.5	530.5	5.8
8. Ministry of Agriculture and Cooperatives	54,357.8	3.2	73,913.6	3.6	19,555.8	36.0
9. Ministry of Transport	54,041.6	3.2	80,354.0	3.9	26,312.4	48.7
10. Ministry of Natural Resources and Environment	20,108.5	1.2	22,936.8	1.1	2,828.3	14.1
11. Ministry of Information and Communication Technology	3,677.6	0.2	4,400.1	0.2	722.5	19.6
12. Ministry of Energy	1,869.5	0.1	2,010.5	0.1	141.0	7.5
13. Ministry of Commerce	6,251.7	0.4	6,899.2	0.3	647.5	10.4
14. Ministry of Interior	187,998.7	11.1	230,781.3	11.1	42,782.6	22.8
15. Ministry of Justice	15,168.2	0.9	16,823.7	0.8	1,655.5	10.9
16. Ministry of Labour	21,540.6	1.3	28,488.6	1.4	6,948.0	32.3
17. Ministry of Culture	4,347.8	0.3	5,119.6	0.2	771.8	17.8
18. Ministry of Science and Technology	7,159.7	0.4	8,746.7	0.4	1,587.0	22.2
19. Ministry of Education	346,713.1	20.4	391,131.9	18.9	44,418.8	12.8
20. Ministry of Public Health	71,625.4	4.2	86,904.5	4.2	15,279.1	21.3
21. Ministry of Industry	5,601.9	0.3	6,368.4	0.3	766.5	13.7
22. Independent Public Agencies	74,383.0	4.4	82,575.6	4.0	8,192.6	11.0
23. Parliamentary Agencies	4,173.7	0.2	9,592.9	0.5	5,419.2	129.8

Table 2.1 (Continued)

Ministry	Fiscal Year (FY)				Changes over	
	2010		2011		the FY 2010	
	Amount	%	Amount	%	Amount	%
24. Judicial Agencies	12,221.5	0.7	14,448.2	0.7	2,226.7	18.2
25. Agencies Under the Constitution	10,162.6	0.6	11,403.4	0.6	1,240.8	12.2
26. Provinces and Cluster of Provinces	3,300.0	0.2	18,000.0	0.9	14,700.0	445.5
27. State Enterprises	48,909.1	2.9	115,501.5	5.6	66,592.4	136.2
28. The Thai Red Cross Society	2,724.5	0.2	3,637.3	0.2	912.8	33.5
➔ 29. Revolving Funds	115,761.9	6.8	127,853.5	6.2	12,091.6	10.4
30. Replenishment of Treasury Account Balance	-	-	30,346.1	1.5	30,346.1	100.0
Total	1,700,000.0	100.0	2,070,000.0	100.0	370,000.0	21.8

Source: Bureau of the Budget, 2011.

Table 2.2 List of Monetary Funds and Revolving Funds Budgeted for the Fiscal Year 2010 - 2011

(Million Baht)

Revolving Funds	Fiscal Year	
	2010	2011
1. Village and Town Community Fund	200.0	228.6
2. Creative Economy Fund	-	300.0
3. Student Loans Fund	20,068.8	18,000.0
4. Fund for Farmers Assistance	1,000.0	1,000.0
5. Fund for Management of Loans for Public Debt Restructuring and Development of Market for Domestic Debt Instruments	10.0	23.1
6. Fund for Promotion of Social Security	-	100.0
7. Fund for Children protection	-	60.0
8. Fund for Revitalization of the Disabled	-	50.0
9. Fund for Senior Citizens	-	100.0
10. Fund for Preventing and Suppressing Human Trafficking	-	20.0

Table 2.2 (Continued)

Revolving Funds	Fiscal Year	
	2010	2011
11. Land Readjustment Fund	60.0	150.0
12. Fund for Farmers Rehabilitation and Development	1,127.0	2,499.1
13. Fund for Restructuring Agricultural Sector to Improve the Country's Competitiveness	-	100.0
14. Revolving Fund for Provision of Loans to Farmers and the Poor	-	50.0
15. Cooperative Development Fund	100.0	116.8
16. Fund for Farmers Assistance	-	200.0
17. Fund for Agricultural Land Reform	1,000.0	-
18. Fund for International Trade Promotion	430.0	100.0
19. Fund for Justice	-	30.0
20. Employee Welfare Fund	50.0	-
21. Fund for Promotion and Propagation Buddhism on the Auspicious Occasion of His Majesty the King's 80 th Birthday Anniversary	28.0	-
22. The Fund for National Metrology System Development	200.0	255.0
23. Welfare Fund	-	795.0
24. Fund for Promoting School in the Formal System	50.0	40.0
25. Fund for Promoting and Developing Education for the Disabled	100.0	120.0
26. Fund for the National Health Security	89,384.8	101,057.9
27. Fund for Wisdom on Thai Traditional Medicine	130.0	138.0
28. Fund for Emergency Medicine	390.3	525.0
29. Fund for Small and Medium Enterprises Promotion	266.0	615.0
30. Fund for Criminal Investigation	550.0	500.0
31. Fund for Development of Civil Politics	50.0	65.0
32. Fund for Political Party Development	100.0	200.0
33. Fund for National Sports Development	400.0	400.0
34. Fund for Boxing	30.0	10.0
35. Fund for Professional Sports Promotion	37.0	-
36. Fund for Development of Technology for Education	-	5.0
Total	115,761.9	127,853.5

Source: Bureau of the Budget, 2011.

2.3.2 Establishing Revolving Funds

2.3.3.1 Legal Status for Establishing Revolving Funds

Revolving funds have been established by law and legally ratified by the Act of legislative Assembly taking into consideration the amount of cash or assets of the government agencies which set up the revolving capital, which herein will be referred to the establishment of revolving funds, and have two main purposes as follows:

1) To establish a budget authorized revolving fund in the Brief Fiscal Year Act. This ensures that the Bureau of Budget provides an appropriate amount in order to dispose initial funds to establish firstly revolving funds (or in this case revolving funds received the supplement of budget) by means of a partial list of funds and revolving funds. The budgetary expenditure can be classified into agencies. Looking at the fiscal year represented in Table 2.1 and 2.2. we can see, revolving funds at the tannery, revolving funds at the military battery factory, funds for toll roads, revolving funds for cargo ships, revolving funds for the management of the Panich-Sattahib Royal Thai Navy, revolving funds for the machinery of the Highway Department Association, revolving funds for publishing dictionaries and academic documents, and so on.

2) The establishment of revolving funds according to Special Acts, refers to revolving funds prescribed and enacted under the legislation as a special law, such as the example of revolving funds established by special laws represented in Table 2.3

Table 2.3 Example of Revolving Funds Established by Special Laws

Revolving Fund	Specific Laws
1. Student Loan Fund	1. Act of Student Loan B.E. 2541
2. Social Assurance Fund	2. Act of Social Assurance B.E. 2533
3. Fund for the National Health Security	3. Act of Fund for the National Health Security B.E. 2545
4. Fund for Promoting and Developing Education for the Disabled	4. Act of Promoting and Developing Education for the Disabled B.E. 2550
5. Fund for Small and Medium Enterprises Promotion	5. Act of Small and Medium Enterprises Promotion B.E. 2543

2.3.2.2 Trends of Establishing of Revolving Funds

1) Background: At present, emphasis has been placed on establishing revolving funds according to special laws or the Budget in Brief Fiscal Year Act. Further funds have been allowed and they are oriented towards objectives in overlapped operations with common tasks operated in the government agencies. On the other hand there may also be found in the stack of prior revolving funds things which relate to the administration of the public finance. This has entailed obligations of budgeting to initiate appropriation or supplement the budget in each year. In these cases the desired characteristics of revolving funds are efficiency and the usefulness including reducing the obligations of budgeting, and overlapped administration. The Council of Ministers in the government assembly dated 12th June B.E. 2550, regarding the committees appointed by the ministerial council, took into consideration the establishment of special funds, approved and committed to the Ministry of Finance and relevant government agencies encompassing principles of formulation, aspects of establishment, and operating of the executive. These were based on the organization and then submitted to the ministerial council for approval. The relevant information appeared in the official document of the Secretariat General of the Ministerial Council (2007).

In addition, the main focus on the establishment of revolving funds was to improve efficiency as per the Ministerial Decree: Report No. 1122/2550, 4th Oct. B.E. 2550. This appointed the committees in order consider the creation of special funds and rules for the Director of Administration of the Comptroller General's Department. This included the Presidents and the representatives of the government agencies, who agreed to take into an account the need in encompassing principles of formulation, aspects of establishment, and operating of the executive, based on the organization and submitted them to the ministerial council for approval. Once approved by the ministerial council, it was in effect approved by an agreement dated 26th Aug. B.E. 2551 (Secretariat General of the Ministerial Council, 2008) Approved aspects of establishing of revolving funds and committed the government agencies and relevant agencies of these aspects mentioned could be approved by the next administration.

2) Aspects of Establishing of Revolving Funds: To control exceeding the amount of revolving fund, as the result, effect on the administration of the finance of public sector and the obligations of budgeting, therefore the ministers approved the draft revolving budget, the Comptroller General's Department had taken into an account in encompassing principles of formulation, aspects of establishment, and administration, it was in effect approved by an agreement dated 26th Aug. B.E. 2551 (Secretariat General of the Ministerial Council, 2008) These are summed up as follows:

(1) To provide a Peer Reviewers Panel to consider the establishment of revolving funds. The panel was to include individuals such as the Permanent Secretary of the Ministry Finance, the Director of the Bureau of the Budget, the Secretary-General of the Office of the National Economics and Social Development Board, the Secretary-General of the Office of the Public Sector Development Commission, the Secretary-General of the Office of the Council of the State of Thailand, and the special qualified experts who were external personnel, not to exceed 3 persons. The Permanent Secretary of the Ministry Finance was designated as a qualified committee member as mentioned above, as were experts in the field of law, monetary matters and finance. Further, the Director of Administration of the Comptroller General's Department, was designated as a committee member and secretary. Additionally, under the authority of the Ministry of Finance the appointed committees of revolving funds, will review additional request funds, the appointment of these committees, and discuss requests for the establishment of revolving funds under the rules approved by the ministerial council. This includes the establishment of revolving funds under the specific legislation in order to exercise exclusive authority under the law. Moreover, it would review appeals for extensions of revolving funds that may have expired to carry out their proposition in the establishment of revolving funds which were approved by the committees' agreement. In practice government agencies will bring these requests to the ministers in order to seek approval again.

(2) The Process of Revolving Funds

To enable the government agencies and state agencies to make requests to establish revolving funds. Requests must be submitted to the committees and approved by them before being proposed to the ministers in for

finalization, and then submitted to the government for approval that fiscal year. Required information for the establishment of revolving funds is comprised of four main points: 1) principle, rationales, and necessity for the establishment of revolving funds; 2) objectives, goal, durations, planning of operation, planning of finance, methods, budget, sources of capital and processes for follow up with performance evaluation, including acceptable expected benefit; 3) ratio of human resources that occur on average and clarity of accountability in responsiveness to efficient operation; and 4) a SWOT analysis report about the environment and possible operational management, value, and effect on economics and society, and any further obligation of budget and sustainability of revolving funds in the future.

The characteristics of operation were not found in the stack of prior revolving funds or overlapped core duties of other state agencies, or transactions which have the same characteristics in operating of common tasks in the government agencies.

The operation of revolving funds must not compete against the private sector, state enterprise, private activities, or proficiency of enterprise.

The revolving funds must not be used to gain interest. For example for the appropriation of an initial fund and subsidy in order to deposit it in a commercial bank to get interest.

The revolving funds established by the government are expected to benefit activities through operating periodically. For example, by identifying the required period of time and the amount involved in the transaction.

(3) To allow the government agencies to establish revolving funds, they propose management and administration through the committees' approval together with the principles in the establishment or extension of the transaction of revolving funds, then the government agencies and state agencies' identify funds to be submitted to the ministers for subsequent the approval.

(4) The establishment of revolving funds is necessary to assess the performance evaluation required by the Ministry of Finance. Revolving funds may be terminated or exhausted by necessity without transfer to the objectives, premature terminations, or ignoring the regulation. Revolving funds can be shared for similar objectives or to encompass the operation. By virtue of legislation, the Ministry

of Finance appointed under this authority, the Act of Mandatory Ministry of Finance Consolidation or Rescission Revolving Fund B.E. 2543.

(5) To provide the authority to enforce Ministry of Finance appeals to the government and state agencies to return funds which are deposited at the bank.

2.3.3 Budget Authority and Rules

In operating this authority under the objective framework of revolving funds, there are rules for revolving funds, which provide the types of determination, rules, and permissions in practice. The operation of revolving funds can be divided into two major types which can be classified as the authorizing legislation of the establishment of revolving funds, they are:

2.3.3.1 By virtue of the Act of Budgetary Expenditure Fiscal Year, the fiscal rules in the transaction of revolving funds have been authorized by Ministry of Finance. These determine the sustainability of revolving funds which affect the rules adopted. The two types must be:

1) The committees are designated by the law of the establishment revolving funds. This has been approved in terms of revolving funds. For example, in the case of the Promotion Fund of Small and Medium Enterprises (SME) established by the Act of Promotion of Small and Medium Enterprises (SME) B.E. 2543 and defined as follows:

Section 20: The Executive Board has authorized to impose the policy of the administration, monitoring and controlling the enterprise in general, and accountability held in authorities' perspectives and regulatory requirements for the enterprise (Department of Small and Medium Enterprises) under this authority encompasses...(12) The bounds imposed on terms criterion, conditions, and methods of borrowing, and loans including the investment, subsidy or assistance from the Mutual Fund or joint ventures or shareholder bases (13). Those imposed on rules among application of authorization, administration and management or the

operation of funds monitored by a fund manager held in section 36 (14) which in line with the disciplines of receiving account and disbursement of the Funds

2) The committees are designated by laws of the establishment of revolving funds, and authorized to prescribe the rules of revolving funds that are approved by the Ministry of Finance. For example, the Promotion Fund for Empowerment of Persons with Disabilities was established by the Act of Support and Empowerment of Persons with Disabilities B.E. 2550 defined as follows:

Section 6: To provide the Executive Board has authorized:
... (7) to impose the rules relating to the management and administration of funds, provision of benefits and managing funds approved by the Ministry of Finance, disciplines of determination in permitting payment to gain in support and empowerment of persons with disabilities, the financial reporting obligation and form in which reports the financial status and manageable administration of funds, guidelines on receiving money, payment, collection, and the repayment of debt can be cut to zero, approved by the Ministry of Finance, and other rules relating to administrative function of the budget according to this Act.

2.3.4 Revolving Fund Classification

Apart from the Comptroller General's Department, the Ministry of Finance is authorized to carry out monitoring and controlling of off-budget and has determined to carry out subcategory classification of funds that include 103 revolving funds and notes that 5 budgetary funds also need to have capital plans. These are the Fund for Management of Loans, the Fund for Support and Social Welfare, the Fund for Support and Promotion, the Fund for Distribution and Production, and the Fund for Services. These can be detailed as follows:

2.3.4.1 The Revolving Fund for Management of Loans: Funds created to manage revolving funds and aimed at providing credit which is favorable to the

target groups. In this case it may involve low interest rates or no interest rates paid by the borrowers depending on the specific conditions of programs in a revolving fund. A loan can be lent to agencies in each ministry, government department, and the member agencies of government service, as well as to the private sector, corporations, farmers and citizens. Those funds can be repaid in succession by the borrowers under specific conditions. For instance, the Student Loan Fund aims at lending to help students in an educational loan program, and it supports the students who don't have sufficient resources. There is Fund for the Development of Corporations, which provides a source of funds for corporation loans.

2.3.4.2 The Revolving Fund for Support and Social Welfare: Funds created to finance in managed revolving funds, and aim towards the financial compensation, assistance, and support to citizens, in particular vulnerable groups or those experiencing problems. As for receiving the equivalence of beneficiaries in order to facilitate equitable social, those are a type of operation set to contribute, monitored by the state agencies, with its goal to support public health, and provide awareness of welfare for employees and laborers, occupational training, and social and nutritional information. But those target groups granted in assisting from this revolving fund, sometimes claim donations from revolving funds such as the Fund for Sheltered Workshops, which aims to support the vocational experience and develop skills for disabled.

2.3.4.3 The Revolving Fund for Support and Promotion: Funds created to support and promote activities, operated by the State for the benefit of the public. Funds are without charges to those who use the service. The Funds included in these classification are the Fund for Research and Development of Technology, the Fund for support of Research and Development of Technology in Productivity and Value-Added Product, the Fund for Justice Sector which helps to pay for the residents Prevention of Rights abuses and Freedom of the citizens in the procedure of fairness, and the Fund for Hajj Pilgrims with budgeting for travel, accommodation, etc.

2.3.4.4 The Revolving Fund for Distribution and Production: Funds created with the aim of the improvement of purchase and production in order to distribute to state agencies or other specific organizations and to further private sector and the public such as the Revolving Fund for Publishing of Ministers Office and the

Government Gazette, the Fund for Production of Aerial Photographs, the Fund for Production of Distributed Vaccine, the Fund for Invented Traffic Signs, and the Fund for the Prevention of Drug Trafficking, etc.

2.3.4.5 Fund Services: Funds created aiming at offering services, the funds are provided to state agencies, the private sector, and the public. The services supported include pay-tolls as a service for Inter-City Motorways. Another fund provides for the administration of Sattahip Commercial Port Royal Thai Navy and supports the services for Sea Transportation at Juk-Samet, Amphur Sattahip, Chonburi province. Moreover, there is capital for commercial services, and it also provides support for security of the country, and also the fund provides for the Aquarium at Phuket which focuses on providing information on sea and coast, etc.

Table 2.4 Revolving Fund Classification in Characteristics of Issue Laws and Types of Funds

Issue of Laws	Amounts (funds)	Types of Funds	Amounts (funds)
Act of Budget Expenditure Fiscal Year	43	1. Revolving Fund for Student Loans	17
		2. Revolving Fund for Support and Social Welfare	16
		3. Revolving Fund for Support and Promotion	47
Specific Law: Legislation/Act/Emergency Decree	60	4. Revolving Fund for Distribution and Production	17
		5. Revolving Fund for Services	6
Total	103	Total	103

Note: Information of Revolving Funds, May 2011.

2.3.5 The Revolving Fund Administration Process

This process consists of two major parts. First the funding will be deposited in an account in of the Finance Ministry (the deposit account for funding revolving funds). Then it should be designated according to the rules for its operation such as objective, administrative structural, finance, accounting, monitoring, and evaluation, etc.

2.3.5.1 Deposit Account for Finance Ministry/ Bank Account

1) In case of the Revolving Fund established by the Act of Budget Expenditure Fiscal Year, it can be assigned to the Board or any other person. Note that the government agencies which have gained the approval for the budget expenditure for the fiscal year are allowed to establish revolving funds. They will follow the procedure to inform any matter to the Ministry of Finance and make articles of association with the Finance Ministry in order to open the required deposit account on their behalf. Next they need to collect the funds from the fiscal budget and gain approval to operate the revolving funds. These agencies are approved to open the deposit account for the Finance Ministry, and can then disburse the budgetary expenditure in the list of revolving funds according to the Comptroller General’s approval. After that they can move up the list of revolving funds, and when due it will be paid to the creditor or the right person according to the government rules. (Look at the figure 2.2) Apart from the approval to deposit in a revolving fund account the Finance Ministry is responsible for discretion about the classification of an account and to choose if the account should be a savings account, fixed deposit account, or current account, etc.

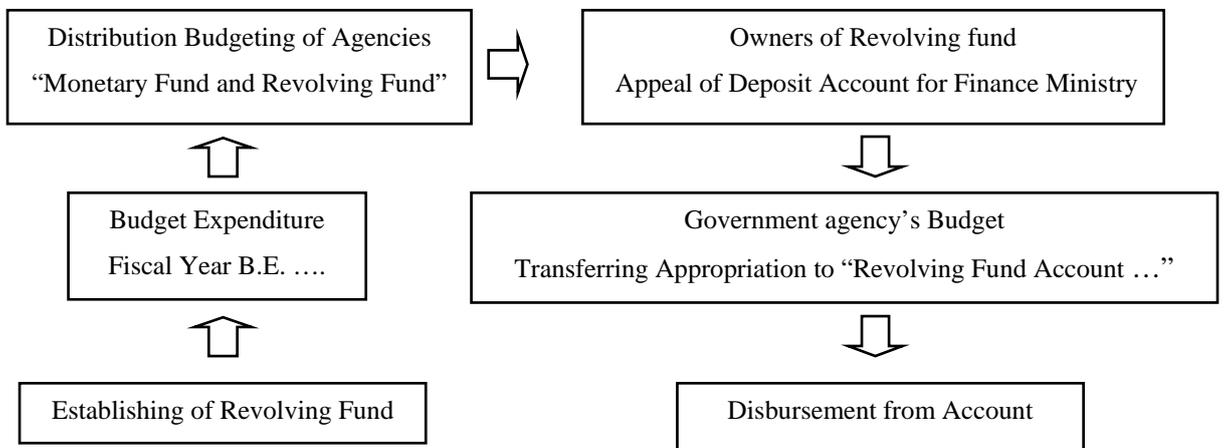


Figure 2.2 Deposit Accounts for Revolving Funds

2) The Revolving Funds established by a specific law can use a deposit account for the Finance Ministry or a bank account depending on the Act of Legislation. If the Ministry of Finance has not provided any guidance at this stage its policies are not to implement a deposit the account for revolving funds. In cases where the accounts of the Ministry of Finance are kept or there is no submission for the Ministry of Finance's approval within the directive in order to open the account for revolving funds. In this way, the Ministry of Finance is pursuant as an agency of financial administration of the country, which could be a problem, in particular, in the overall administration of public revenue due to the Finance Ministry's ignorance of the fact in its role that is mentioned above.

2.3.5.2 Revolving Fund Administration

The bureaucracy of revolving funds includes setting out the rules related to the administration structure, financing, accounting, monitoring, follow-up and evaluation of revolving funds in accordance with the objectives of establishing revolving funds by the Ministry of Finance's approval (except in case of revolving funds established by specific laws which prescribes the rules according to the terms of the issue of law appointed). To the extent that the rules are followed in the administration of revolving funds, there are several significant points as follows. 1) Definition of Revolving Fund; 2) Elements or sources of Revolving Funds such as money disbursed by budgetary expenditure in a fiscal year, monies received from the government, and other income such as interest rates concerned with revolving funds; 3) Objectives of revolving funds relating to their operation and consistent with the requirements of revolving funds – the means of permission by law or associated with the principles approved by the ministers, under the budget expenditure of the fiscal year; 4) Depending on the regulation of the administration of revolving funds, there are two possible characteristics, that is, those managed by committees of revolving funds and separated from the owners of revolving funds or when the administrative structure is under the head of each original bureaucracy; 5) The regulation with regards to the incoming and outgoing revenue in a year should operate with the objectives under the expected framework in order to budget each year. This can be administered by the following methods. 1) The Ministry of Finance determines and approves the budget expenditure for the fiscal year of revolving funds. 2) The

committees of revolving funds or the head of the original bureaucracies will consider the estimated revolving fund for a fiscal year for approval; 6) The regulation of finance includes the disbursement, collection, deposit account for Ministry of Finance, required in this case because the bank account is convenient for active operations, and provides further support of the fact inhere that the money should be convenient when remitting for revolving funds; 7) Once accounting is completed the fund should be presented in a revolving fund system that is consistent with its operations; 8) The regulation of the parcels; 9) The regulation of examining and evaluating evaluations, and evaluation reports, these results are presented to the related agencies; and 10) Other regulations concerned with the operations and objectives.

2.3.5.3 Participatory Finance Ministry in Revolving Fund Administration

Approved by the ministerial council dated 18th November B.E. 2546, apart from if the revolving fund did not appoint the management committees, but according to whose approval, determined permission to carry out those duties by the committees, and it appointed the representatives from the Ministry of Finance and Bureau of the Budget to participate in a board of revolving funds. The Ministry of Finance had informed via the circular of the ministers' approval in an executed agreement effecting action: Report No 0414/44, approved agreement dated 2nd April, B.E. 2547 (Ministry of Finance, 2004), by which the administrative structure of the board of revolving funds comprised with the mandatory in charge of assignments submitted by the head of bureaucracy including the representatives from other related agencies such as the Comptroller General's Department, Bureau of the Budget, and the Ministry of Finance.

Here is an example of the structure of the management committees of Funds for Cooperation Development, Funds for Cooperation Development established under the Support and Promotion and Prevention Cooperation under the Constitution of Thailand, and the Cooperation Act. These are appointed as members of the management committees that consist of:

- 1) Director-General, Cooperative Promotion Department
- 2) Director-General, Department of Cooperative Auditing, Director-General, Department of Agricultural Extension, Director-General, Department of

Fisheries, Director-General, Department of Livestock Promotion, the delegate of Bureau of the Budget.

- 3) The Ministers select one member of the representatives of Cooperation to participate in the board.
- 4) One member of Agriculture Group
- 5) Deputy Director, Cooperatives Promotion Department

2.3.6 Participation or Cancellation of Revolving Fund

The Revolving Fund is designed to be an enterprise-like a transaction with the objectives allowed by law, determined by the permission to establish the revolving funds. As for the public agencies needed to transfer or consolidate Revolving Funds, which contains different objectives, here its purpose is a mutual revolving fund. These may be against the objectives which the Legislation Act allows to establish revolving funds. When revolving funds are allowed by a specific Act, it can be cancelled depending on the legislation and also specifics (Songsak Thongchai, 2005) The revolving funds are available by the Act of Budget Expenditure Fiscal Year, and in some conditions by the Act of Mandatory Ministry of Finance Consolidation or Rescission and Cancellation of Revolving Funds B.E. 2543. Therefore, Revolving Funds appointed by law or a specific Act are unavailable in any conditions according to a mandate of the Ministry of Finance, who can consolidate or cancel Revolving Funds such as the National Village and Town Community Fund where establishments are authorized by the Act of National Village and Town Community Fund (Public) B.E. 2544 and amended (Issue 2) B.E. 2545, the Cooperative Development Fund which is authorized by the Act of Cooperation B.E. 2502 and the Farmer Assistance Fund which is authorized by the Act of Farmer Assistance B.E. 2517.

According to Section 3 of the Act of Mandatory Ministry of Finance Consolidation or Rescission and Cancellation of Revolving Funds B.E. 2543, this enacted the definition of a “Revolving Fund” and is not related to the term “Revolving Fund” which is enacted by a Specific Act referring to the Act.

Note that this limitation means that at present the Ministry of Finance cannot manage revolving funds overall. Thus, if the Ministry of Finance needs to consolidate or cancel those revolving funds, this cannot be done through the Ministerial Council’s approval.

The Act of Mandatory Ministry of Finance Consolidation or Rescission and Cancellation of Revolving Funds B.E. 2543, considers the following main points:

1) Revolving Fund defines funds, revolving funds, capital, financial capital or cycling funds and permission to the enterprises to conduct their participated income to their expenses but not included in the Specific Act referring to the Act.

2) Revolving fund refers to Consolidation or Rescission and Cancellation of Revolving Funds established and enacted by the Act of Budget Expenditure in Brief Fiscal Year, but not included in the Specific Act referring to the Act.

3) Consolidation of revolving funds can happen when revolving funds are required for the same objectives or can work for each other, a new revolving fund can be established or prior revolving funds consolidated for the same purpose.

4) Rescission and Cancellation of Revolving Funds can occur when revolving funds are terminated because it is not achieving its objectives, lacks appropriate reasons or violates Ministry of Finance's rules.

5) The submission requires the Ministers' approval for rescission and cancellation of revolving funds and, in this case, is sent to the Ministry of Finance. It is provided through a meeting among representatives of the Ministry of Finance, the Bureau of Budget, and agencies which are in ownership of revolving funds, and to ensure the right decision, these are supplemented and considered by the Ministerial Council.

6) To arrange assets, debt, and the rights of staff and employees associated with revolving funds to consider the transference or rescission and cancellation they must be consistent with Ministry of Finance's rules.

The Ministry of Finance and the Comptroller General's Department prescribes the guidelines to manage revolving funds which are considered for rescission and cancellation in Section 9 of the Act of Mandatory Ministry of Finance Consolidation or Rescission and Cancellation of Revolving Funds B.E. 2543. Where agencies are the owners of revolving funds, the following principles apply:

2.3.6.1 Consolidated Revolving Fund: When revolving funds appears to have the same objectives or accessibility, and can work for each other, the Ministry of Finance will submit a request to the Ministerial Council in order to determine rescission or encompassing of those revolving funds together according to the

implication of the Act of Mandatory Ministry of Finance Consolidation or Rescission and Cancellation of Revolving Funds B.E. 2543. In addition when consolidation of funds is determined with all reasonable and necessary matters appointed by ministers' compliance, then the government agencies will have to proceed to joint revolving funds according to methods assigned by the Ministry of Finance.

2.3.6.2 Rescission and Cancellation of Revolving Funds: When revolving funds are terminated before achieving their objectives, premature termination is discussed, this violates the rules assigned by the Ministry of Finance. If there have been problems which have been ignored this could cause damage to the public agencies. Hence, the Ministry of Finance will submit this matter to the ministers in order to determine whether it should be rescinded or cancelled according to the Act. When the ministers consent not to allow the funds, then the government agencies will have to proceed to cancel revolving funds according to the Ministry of Finance's rules.

If the government agencies cannot comply with the rules of the management of revolving funds which are consolidated they will be rescinded and cancelled according to Section 9 under the Act of Mandatory Ministry of Finance Consolidation or Rescission and Cancellation Revolving of Funds B.E. 2543 mentioned above, so those agencies come to a settlement with the Ministry of Finance, as appropriate.

The Ministry of Finance has the authority to make submissions to the Comptroller General's Department for the investigation and evaluation of the results of its operations and status of operational finance of revolving funds as established by the Act of Budget Expenditure Fiscal Year. They are able to consider whether revolving funds which appear to have the same objectives or accessibility can be consolidated. They can also consider rescission and cancellation when revolving funds are terminated or prematurely terminated according to the Act of Mandatory Ministry of Finance Consolidation or Rescission and Cancellation of Revolving Funds B.E. 2543. Additionally, in consultation with the Bureau of Budget and other public agencies that are responsible for operating revolving funds they can submit written requirements to the Ministry of Finance. Those requirements are determined before being submitted to be approved by the ministerial council. The operation in

consolidation, or arrangement for rescission and cancellation of revolving funds under Section 7 of the Act, will be addressed as follows.

2.4 Significance of Revolving Fund

Since the budget for fiscal years B.E. 2550-2553, it was found that the number of revolving funds gradually increased (Table 2.5). Moreover, the government has authorized the distribution of budget to create new funds. There are some funds which insufficient available resources. Some of these are operated by the government. In addition it may be required that the Government make a payment in the budget to this revolving fund group to be able to operate according to its purpose. On the other hand, the government will lose the opportunity to spend the funds on its own operations and projects which are for the good of the economy and society.

Table 2.5 Trend the Amounts of Revolving Fund and Status of Financing of Revolving Fund Since Budget in Brief Fiscal year B.E. 2550-2553

Items	(Million Baht)			
	Budget of Fiscal year B.E. 2550	Budget of Fiscal year B.E. 2551	Budget of Fiscal year B.E. 2552	Budget of Fiscal year B.E. 2553
The Amounts of Revolving Funds	95 Funds	95 Funds	107 Funds	103 Funds
Assets	923,396.73	1,707,468.84	1,891,713.95	2,575,295.63
Debts	319,025.84	836,386.56	893,199.80	1,013,541.84
Portion of Funds	604,370.89	871,082.28	998,514.15	1,561,753.80
Incomes	92,072.08	253,002.03	324,245.69	164,581.96
Expenditures	47,071.94	147,057.74	243,077.23	164,218.82
Income is higher (lower) than expenditure	45,000.14	105,944.28	81,168.46	363.14

Note: Information of Revolving Funds, May 2011.

The financial status and results of operations of revolving funds dated 30th September and for fiscal years B.E. 2550-2553 which the government agencies administered shows that not only have the number of revolving funds increased annually but also the value of assets in those funds has also increased. It reveals the value of expenditures which have been paid by these funds which is meant to reflect the state of the economy as whole. In fact the revolving funds of each agency aim to manage themselves according to objectives of those revolving fund, and in accordance with the government's overall economic policies.

Table 2.6 Assets Value, Income, Expenditures of Revolving Funds Accounted by Portion of GDP and Budget Expenditure in Brief Fiscal Year B.E. 2550-2553

Items	Budget of Fiscal year (Million Baht)			Portion of GDP (Percent)			Portion of Budget of Fiscal year (Percent)		
	2551	2552	2553	2551	2552	2553	2551	2552	2553
Asset	1,707,468.84	1,891,713.95	2,575,295.63	18.82	20.90	26.48	102.87	96.93	151.49
Income	253,002.03	324,245.69	164,581.96	2.79	3.58	1.69	15.24	16.61	9.68
Expenditure	147,057.74	243,077.23	164,218.82	1.62	2.69	1.69	8.86	12.45	9.66

Note: Information of Revolving Funds, May 2011.

Table 2.6 shows the overall assets of revolving funds for fiscal years B.E. 2551-2553, the total was 1,707,468.84 million baht, 1,891,713.95 million baht, and 2,575,295.63 million baht respectively, that is 18.82%, 20.90%, and 26.48 of Gross Domestic Product (GDP) respectively (Gross Domestic Product: GDP, By GDP showed in B.E. 2551, accounted 9,075,493 million baht, B.E. 2552 was 9,050,715 million baht, and in B.E. 2553 was 9,726,200 baht). In addition, the comparable asset values including budget expenditure of each fiscal year accounted for 102.87%, 96.93%, and 151.49% respectively (Budget Expenditure in Brief of Fiscal Year B.E. 2551-2553 accounted 1,660,000 million baht, 1,951,700 million baht, and 1,700,000 million baht, respectively). Notice that the overall value of Off-budget shows both the assets and income activities of revolving funds, and includes expenditures of

operational functions paid by revolving funds, and these show increasing value compared with GDP.

The trend of establishing revolving funds is growing while spending by government without passing budget process is also rising gradually. This may reflect problems of budgetary indiscipline in government finance. Because government expenditure is set through the revolving budget system the operation of public expenditure is outside the budget of the government. This means that assessment of the funds will be required. Therefore, the budgetary system needs to be reformed to maintain financial discipline. It is necessary to adjust all public budget-expenditure management. Moreover, the budget system does not cover all types of expenditures and the real cost cannot be scrutinized in the budget process. Hidden or “concealed” expenditure might have problems with budgetary indiscipline in the government’s finance (Jaras Suwanmala, 2003: 34-35)

Consider off-budgeting management as the process needed to claim a revolving budget and dependent on the decision of the executives. The legislative committees cannot seek appropriations by dealing directly with central authorities due to issues of legitimacy and transparency, lack of investigation, and the risk of indiscipline in finance and bias in revolving budget management. It can cause doubt among the public. Through the accounting of state government the revolving budget expenditure is scoped and planned. These activities are sometimes considered micro issues. These elements and activities would not be appropriate for public officials and can be analyzed using the normal evaluation of state expenditure in micro analysis (Kraiyyuth Thiratayanant, 1993: 111-112) These are 1) “Effectiveness” which refers to if it could be done it should be done. The expenditure of those activities operated by government should contain in its scope policy formulation; 2) “Efficiency”, the activities are considered of the greatest benefit according to cost. They may therefore choose the activities with the least cost; 3) “Equity” refers to an activity of distribution with an effect on the target groups. Services may be shared equally according to the budgetary rules.

The relative size of state expenditure in respect to off-budget as defined by revolving funds has increased. Note that budget expenditure of this type does not pass legislation, and the transactions of those revolving funds have an effect on the

economy. As a result, it is necessary to study the effects of the budget process and state expenditure. There needs to control of the main off-budget practices of revolving funds including analysis of its operations, effectiveness, efficiency, and equity in public and the target groups.

2.5 Advantage and Disadvantage in Government Obligation under Form of Revolving Fund

The establishment of revolving funds is the obligation of the government under government agencies. The budgets of revolving funds have clearly grown. Effective management concerns beneficiaries and active purpose. These are more effective than regular budgetary processes such as active budgetary management and readiness of money for exterior projects which underlie fiscal budget. However, the government management of revolving funds has advantages and disadvantages.

2.5.1 Advantages of the Government Management of Revolving Funds

There are advantages to the government management of its burden in the government agencies under the objective framework controlled by law by which the establishment of revolving fund must be carried out. Moreover, the form of budget process includes uncommon budget preparation (execution) systems which are similar to the general execution of government agencies. As the priority in certain budget preparation will be determined by budget allocation, considered by the parliament or legislation process in each annual budget, this implies that revolving funds operate with flexibility and activeness as follows:

2.5.1.1 The activeness of the operation: The budget is provided to open a deposit account in a commercial bank with an amount of money approved by the Ministry of Finance. These funds will be regulated to favor activeness in their operation.

2.5.1.2 The activeness of budget management: Considering expenditure changes at the budget preparation stage, in this case creates a contingency reserve for supplying continually some budgets to the objectives of budget management without uncertain risk. In the area of budget allocation in line of determination of expenditure

this should be agreed with parliament. Certain resources are available for government operations regarding revolving funds. If there are insufficient resources for recurrent spending extra resources can be submitted for approval and will be held and administered by the Ministry of Finance to meet genuine contingency spending during the budgetary year.

2.5.1.3 A clear management structure and budget management: Note that Management Structure and Budget Management can be classified as follows. The management structure where a member of government has ownership of revolving funds and committees of revolving funds. Some principles can be found which a particular administration prescribed very clearly such as the structure of revolving fund committees, finances, accounts, parcels, investigation, evaluating of evaluation, etc. These appear in the details in various documents from different sources such as the Issue of Law, Rules of Revolving Funds, and General Government Regulations, etc.

2.5.2 Disadvantages of the Government Management of Revolving Funds

The government management of revolving funds has disadvantages as well as advantages. Looking at number of off-budgets and revolving funds we see they have been increasing each year. There are no legal principles for controlling, monitoring, investigating, or evaluating (evaluations). However, these are required for the management of all revolving funds. Without them there could be a negative impact on the financial management of the public sector in the long term, and then it may become too difficult to resolve the problems. If the relevant agencies do not recognize these disadvantages, this can lead to inefficiency and ineffectiveness. It can also be difficult to sustain revolving funds when there are deficits due to the inefficient and ineffective operation of revolving funds. The central organization is in charge of monitoring, controlling, and evaluating evaluations and for the result of the operation of revolving funds. The areas of government management which typically cause problems are as follows:

2.5.2.1 Sometimes budgetary expenditure does not follow the legislative process or benefit the public or the economy. Moreover, approval is sometimes obtained through “Incrementalism” rather than those preparing the budget.

In such cases it is hard for analysts to examine both the advantages and disadvantages of appropriation.

2.5.2.2 Lack of systematic investigation of budget spending by central organizations such as the Ministry of Finance, the Comptroller General's Department, the Office of the Auditor General of Thailand, the Bureau of Budget, the Office of the Public the Sector Development Commission, etc. is another problem. This might be a difficult matter, due to either a lack of sufficient authorization by the boards, according to the Legislation Act, or without authorization to monitor, control, or examine the spending of off-budget in all agencies. So, without assessing the legitimacy of using extra-budgets, those agencies can operate their spending with independence. That is subject to be redundant at any point of the budgetary system and revolving fund, and also causes transparency problems in budget management.

2.5.2.3 Some agencies have accumulated excessive funds in accounts set up for inappropriate reasons for government transactions. The Ministry of Finance cannot bring such accounts into consolidated budgets. These accounts are not consistent with principles, and have no clear security. Therefore these monies cannot be consolidated or managed efficiently.

2.6 Concepts and Principles in Revolving Fund Evaluation in Thailand

The controlling process is a process which seeks to ensure that activities have achieved the expected goals of the operation or not. Note that the significance of controlling will be in relation to planning. Moreover, in general the executives will use an organizational plan in order to prepare their functions and achieve their aims in managing those organizations. Thus, controlling is a process of determination regarding the organizational functions by which the goals can be met or not. A technique can be used in controlling, that is, the "performance evaluation" which is a controlling process aiming to create standards and to measure the efficiency of operations compared to standard practices and resolves any problems which occur in its operation. Hence, the performance evaluation is provided as to control and follow up the result of the evaluation of the organizations and decide if they have achieved their goals or not. This can help improve efficiency.

The Comptroller General's Department and the Ministry of Finance are responsible for controlling revolving funds and have seen the importance of the evaluation, mentioned above. There are four criteria to measure the result of performance they are as follows 1) results of financial performance; 2) results of functions; 3) response to stakeholders; 4) developmental administration for organization. Notice that those criteria are composed of "Key Performance Indicator: KPI", and are used to express the results of performance.

2.6.1 Background and Concept of Evaluating Revolving Fund

The evaluation of revolving fund operations, formed as a part of off-budgeting organized by the Comptroller General's Department, aims at the improvement of efficiency of those operations and to advance their efficiency. They were approved by the Minister of Finance's Ministry on 24th August B.E. 2544. Then the ministers agreed to reconcile the principle of off-budget. These are conducted by the agencies that use those off-budgets, and then they must abide by the rules of monitoring of off-budgets according to the rules of the Finance Ministry. The Ministry of Finance and Office of the National Economic and Social Development Board (NESDB) follow up the results of the operations mentioned above (Secretarial General of the Ministerial Council, 2003b)

The evaluation of revolving fund operations led to a change in the concept of monitoring those funds under expenditure control which applied to the performance control for revolving funds. The use of supplementary evidence helps users of revolving funds to make a decision on internal management in order to ensure promptness in the functioning of revolving funds and to be consistent with the objectives of establishing revolving funds. These are managed by the Comptroller General's Department and refer to revolving funds established under the evaluation system since the fiscal year B.E. 2547. There are 10 such funds and numbered 34, 49, 67, 81, 77, 81, 81, 94, 93 and 108. They are all included in the annual accounts for the years B.E. 2547-2557 shown in figure 2.3.

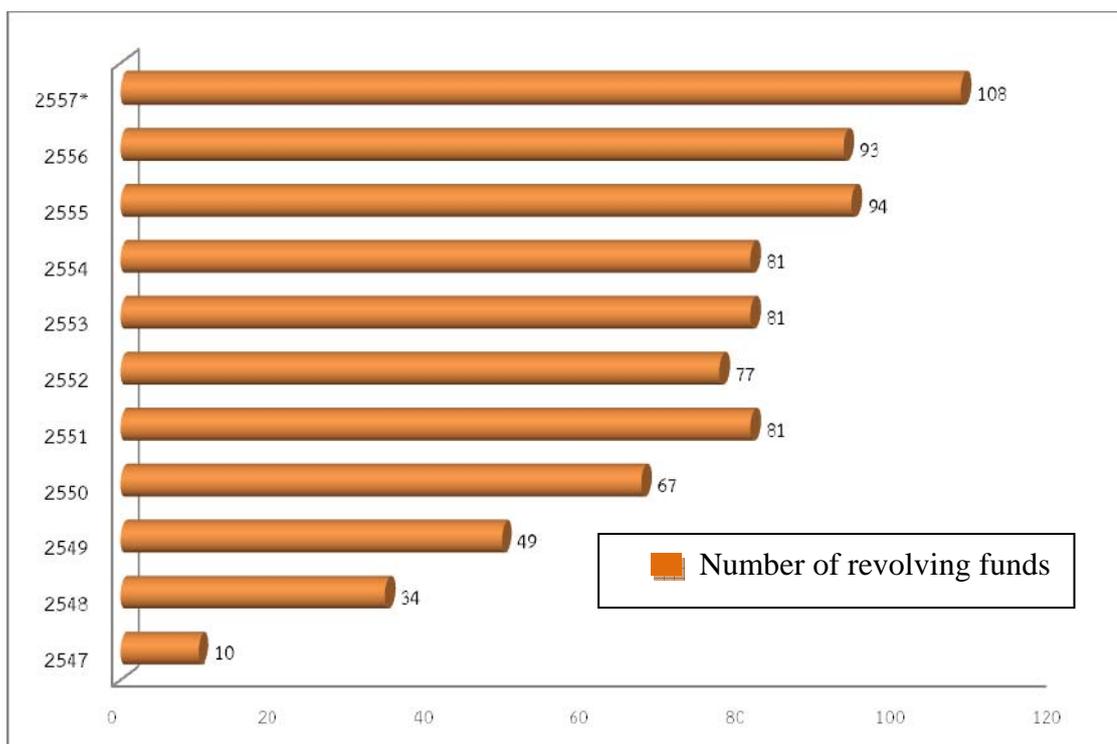


Figure 2.3 Number of Revolving Funds B.E. 2547-2557

Note: Planning of Evaluating Revolving Fund Accounting Fiscal Year B.E. 2557*. Information of Revolving Funds, May 2013.

2.6.2 Performance Evaluation and Evaluation Monitoring for Revolving Funds

The Ministry of Finance hired the Thai Rating and Information Service Company Limited (TRIS) to help with the monitoring and evaluation of revolving funds. TRIS Corporation Company Limited has been functioning as a consultant for the performance evaluation of revolving funds since B.E. 2547 until now. TRIS was founded on 27th July B.E. 2536 and is supported by the Ministry of Finance and the National Bank of Thailand and is the main organization concerned with improving the efficiency of services. This is consistent with the initial objectives and the rearrangement of credit and debt securities since B.E. 2539. Later it expanded the supplementary services in the areas of consultancy for performance evaluation. On receiving evaluations, the recipients are able to use the results of evaluations for the improvement and development of efficiency and effectiveness in accordance with

vision and strategies in those organizations. In the year B.E. 2545 there were 30 agencies or groups who utilized the monitoring of Corporate Governance. 4 other agencies used these services including subsidiaries of the Stock Exchange of Thailand (TRIS Corporation Company Limited, 2011). From B.E. 2549 to the present TRIS has been retained as the consultant for both the Ministry Finance in evaluating state enterprises and the Office of the Public Sector Development Commission. It aims to evaluate government agencies (Ministries, Government Departments, Provincial Administrations, and Public Organizations) continually every year. Moreover, it is the consultant for the Comptroller General's Department in the evaluation of revolving funds and is also the consultant for the evaluation of government performance in the Office of the National Anti-Corruption Commission and several other government offices every year.

They also monitor the performance evaluation system for revolving funds managed by two administrative commissions; these are the committee of performance evaluation for revolving funds and the committee of memorandum of performance agreement and evaluation for revolving fund operation.

2.6.2.1 The committees of performance evaluation for revolving funds are appointed by the Ministry of Finance and composed of 15 representatives of both government service and external special experts, making a total of 30. They are the Deputy Permanent Secretary of the Finance Ministry (Chief of Obligation of expenditure and debt). He holds the position of Chairman and is authorized to negotiate and determine a memorandum of performance agreement for evaluating revolving fund operations, and make agreements with the executives of each fund. They participate in performance evaluations for revolving funds, determination of rules of evaluation, and adjustment of the evaluating system including other functions which are in accordance with the objectives of the evaluation system.

2.6.2.2 The committee of memorandum of performance agreement and evaluation for revolving fund operations are appointed by committees of operational evaluation for revolving funds'. It is comprised of 14 external experts who are authorized in the negotiation and determination of memorandum of performance agreements for evaluating revolving fund operations. These focus on accountability, operational evaluation of revolving funds in terms of accountability, determination of

evaluating rules, and adjustment of the evaluation system including other functions assigned by committees of operational evaluation for revolving funds. These are based on negotiation and determination of memorandum of performance agreement, revolving fund evaluation and accountability. In these cases, it must be presented to the board of revolving funds for consideration afterwards.

2.6.3 Identifying Indicator Criteria

2.6.3.1 Framework used for Identifying Performance Indicator Criteria

The performance evaluation for revolving funds has identified criteria for performance measurement in order to be used as a framework of key performance indicators (KPIs). The overall assessment is comprised of four criteria which are acceptable in terms of development according to the principle of the Balanced Scorecard (BSC). These are used to assess if each revolving fund shows the performance outcome according to its plan and purpose, found in the Performance Agreement (PA). This is based on an agreement between the Ministry of Finance and the original agencies of revolving funds. Note that Table 2.7 provides a summary of the performance indicator criteria for revolving funds.

Table 2.7 Identification of Performance Measured Criteria for Revolving Funds

Performance Measured Criteria for Revolving Fund	Areas of Measuring Criteria	Weight (%)
1. Overall Operation of Financing	Presents important performance indicator criteria for revolving funds relating to finance such as income from its operation, expenses in its operation, and Returning On Asset (ROA), etc.	5-25
2. Overall Operation of Functioning	Presents important performance indicator criteria for revolving funds relating to the operation, process, functions in rules,	15-45

Table 2.7 (Continued)

Performance Measured Criteria for Revolving Fund	Areas of Measuring Criteria	Weight (%)
	obligation, planning/scheme or policies, inconsistent with financing such as duration of services, loss ratio, and mechanical utilization rate, etc.	
3. Responding of Advantages towards Stakeholders	Presents important performance indicator criteria for revolving funds relating to the stakeholders divided into two groups, that is, customers/populations/recipients and employees such as investigating satisfaction of improving efficient management which is analyzed from the amount of complaints, rating accident rating of employees and stakeholders such as committees/executives, and population impact on revolving fund operation, etc.	15-45
4. Development of Organizational Administration	Presents indicator criteria for operation relating to managing administration and development of revolving funds in capability of better operation and creating power or resolving problems and intervening obstacles such as development of accounting, development of information systems, and improving/adjusting rules, disciplines, and regulations to be impeded towards its performance and reviewing revolving fund structure, etc.	15-45
Total		100

Note: Adapted from “Guidelines of Functioning of Performance Evaluation for Revolving Funds”, The Comptroller General’s Department, 2009.

2.6.3.2 KPI Formulation, Weight, and Targets of the Revolving Fund Operation

Identifying the Key Performance Indicators (KPI), weight, with respect to targets of the revolving funds provides the guidelines which are used for consideration as follows:

1) Key Performance Indicators (KPI) is an important performance measurement tool under the framework of the 4 performance indicator criteria. The criteria should contain at least one indicator but not exceed 15. Additionally, the well-qualified indicators are: capability in measurement of important performance of targets, measurement without duplicating others, easier understanding, and systematic measurement; the required indicators are controlled by the executives. For clarification they should make an effort to identify the indicators which initially capture the data by quantitative measure or “Quantitative KPI”, but if necessary, allowing the estimate by Qualitative KPI formulation.

2) Weight sets important minimum and maximum figures for each indicator. With the use of the KPI's accounts for a scalable total of 100% revolving fund evaluation will consider providing a weight in accordance with the evaluation framework in 4 areas. This means each area should estimate how much weight the evaluation should have, and subdivide into each of sub-indicator in the evaluation framework for each area depending on the importance of each indicator. For identifying the weight the framework has been developed continually until the annual account of B.E. 2552, when they identified the evaluation framework according to the assets acquired for revolving funds (Guidelines of Functioning of Performance Evaluation for Revolving Fund”, the Comptroller General's Department, 2009).

Table 2.8 Criteria of Revolving Fund Evaluation Classified in Characteristics of Revolving Funds

(Weight %)

Evaluating Criteria	Criteria of evaluation classified in characteristics of revolving funds		
	Small Size	General Required	Structure of a clear-sighted Organization
1. Overall Operation of Financing	0-30	5-25	5-25
2. Overall Operation of Functioning	30-60	15-45	15-45
3. Responding to Advantages towards Stakeholders	0-25	15-45	15-45
4. Development of Organizational Administration	15-25	15-45	15-45
Total	100	100	100

3) The target of the operation pertains to a target formulated in each indicator and divided into 5 levels: Very good, Good, Regular, Fair, and Adjust, each item can be scored 5, 4, 3, 2, and 1 respectively. Notice that the introduction of aspect has formulated a target in the annual planning of revolving funds, namely that the funds ought to be subjected to regular revolving funds, then put in, a “regular” box. This implies the operation or development can attain regular levels which remain as prior operations and achieve the target in a “regular” level. On the other hand the operation may do better than regular scores; in this case, the reasoning is that the operation has been developed with more efficiency, but the operation is rather lower than its target at a regular level, this means the revolving fund’s efficiency is quite low when compared to others in previous years. Even though it may also be the case that the target formulation differentiates from that mentioned above, each case must be considered by the committees of revolving fund evaluation.

2.6.4 Memorandum of Performance Evaluation Agreement

The performance evaluation is a technique in controlling and covering several cases which can be determined such as establishing standards, measurement of

operational efficiency, comparison among the results of operations with standards, and problem resolution if it is necessary. There are supplementary components which should be taken into consideration with performance evaluation and these are: reliable executives, understanding and realizing the utility of evaluation, action process and follow-up to solve problems in administration and as a part of submitting information back to the executives and performers so as to adjust and solve problems immediately. The evaluators and performers of an organization with an evaluation program must liaise in order to understand and act as go-betweens among the evaluators and the recipients of evaluation. This practice should be clear and concrete. The institutions and persons that are responsible for reaching agreements in advance of the evaluated activity according to the criteria and all the relevant KPI of this assessment are well known.

The memorandum of Performance Evaluation Agreement has been incorporated into the process and method in formulating KPIs including the operational target for each year. Based on the agreement for KPI formulation and seeking an appropriate KPI operated by the committees of performance evaluation for revolving funds and the executives of revolving funds, these management practices include the reason for setting up appropriate KPIs for each revolving fund, and a proper target for the assessment of performance of revolving funds. It starts with a draft memorandum of Performance Evaluation Agreement represented by the executives of revolving funds and KPIs are then formulated to evaluate a specific element of performance that is explicitly stated. It is then authorized to provide part of the control of revolving funds and is therefore an important process. Then once agreed upon by all parties the performance agreement for revolving fund evaluation is entered into by the Ministry of Finance and the relevant Revolving Funds.

2.6.4.1 Structure of the memorandum of performance agreement for revolving fund evaluation. The significant components of the memorandum of performance agreement for revolving fund evaluation are comprised of:

- 1) Partners of the Contract: the mandated partnership of each agency which has signed the agreement, that is, the representatives of the Finance Ministry, the Permanent Secretary/Deputy Permanent Secretary of the Finance

Ministry, are mandated to monitor and control the Comptroller General's Department. The representatives of revolving funds can be defined as follows:

(1) The revolving fund keeps the juristic person separate from the fund. This allows the executive committees of revolving funds to assign a chairman of and a vice chairman who can sign the agreement. It is still able to operate in a case when the chairman of the executive committees cannot take an action.

(2) The revolving fund keeps the juristic person separate. The organization is not conducted by the executive committees of revolving fund, but by the Permanent Secretary or Deputy Permanent Secretary who sign the agreement.

(3) The revolving is carried out under the juristic person. The fund allows a chairman of the executive committees of revolving fund or a vice chairman to sign the agreement. It is able to operate when the chairman cannot take an action.

2) Duration of an Agreement: the period of time is identified in a required agreement which commences when the fund becomes operational and ends at the end of the fiscal year or calendar year.

3) Mission of Revolving Fund: the essential tasks are defined, that is, the core aspirations of revolving funds. That's like a magnetic compass to give guidance for the direction of organization's operation in the future. It might include a plan for 2 or 5 subsequent years of revolving fund operations. By which a mission statement might be defined so that the revolving fund officials read and understand it correctly and interpret it the same way. It is necessary to have a view of the future direction of revolving funds in order to make their tasks goal-oriented.

4) Main Objectives of Revolving Fund: when major tasks have been defined for a revolving fund, it is necessary to define them and their operation in each year in order to operate an annual financial program. These should be with the long term goals of the fund and depend on the important tasks mentioned above. The objectives are identified, and should be arranged in order of importance. They are created from the greatest necessity and covered by the major points and this will determine which programs are given priority in management of revolving funds. The main objectives have to be consistent with the objectives of establishing revolving funds.

5) Performance Obligation: the committees of performance evaluation for revolving funds and relative executives join to identify the target of proper indicator criteria for the measurement of performance evaluation for revolving funds each year. These are composed of indicators, weight, results of former performance, and designated-value each year in each level.

6) Terms of the Agreements (If any): providing general statements as an agreement between partners of contract (If any), it may prescribe the main points to be subject to analysis.

7) Table of Indicator Definition: it provides clarity concerning definitions and methods of measure with indicators for the results of performance.

2.6.4.2 The duration of arrangement of Memorandum of Performance Evaluation Agreement for revolving funds includes principles used for performance evaluation which involve the negotiation about the use of indicators and targets with respect to those practices and which must be carried out and finished in each year before the restart of the annual accounts of revolving funds. The memorandum of performance evaluation agreement becomes effective when it starts to use the annual account of revolving funds.

2.6.5 Performance Criteria

The system of performance evaluation for revolving funds describes how to identify the performance criteria in order to formulate the framework of Key Performance Indicators (KPI). It is composed of 4 criteria which have been developed according to the principles of the Balanced Scorecard (BSC) mentioned above in order to evaluate whether each revolving fund can be operated according to its planning and in relation to its targets as defined in the Performance Agreement (PA). The committees usually assess the performance of revolving funds twice a year. First, they evaluate when a revolving fund has been in operation for half of the annual account (6 months), and another is at the year-end of the annual account (12 months). The performance evaluation is divided into 5 levels: Very good = 5, Good = 4, Regular = 3, Fair = 2, and Adjust = 1, and if scores show 4.000 – 5.000, the result of performance levels for funds rating is “Good-Very good”; 3.000-3.999, the result of

performance levels shows “Regular-Good”; and scores show lower than 3.000, the result of performance levels means “Not Acceptable”.

2.6.6 Performance Evaluation Report

The performance evaluation report for revolving funds is an evaluation of performance report in each indicator from 4 criteria. It includes the details of those indicators and explains how to estimate the result of performance evaluation by all indicators. This involves a process which consists of two main parts, first, a report halfway through the annual account (6 months) and a report at year-end of the annual account (12 months). Revolving funds are stored on a large centralized database so they can be viewed by the executives of revolving funds in order to consider, operate, and follow-up the results of revolving fund operations. In addition, to provide all details to be submitted to the committees of performance evaluation for revolving funds, the committees of memorandum of performance evaluation agreement for revolving funds, and summarized performance criteria from the overall revolving funds are submitted to the Council of Ministers. This is shown in Figure 2.4

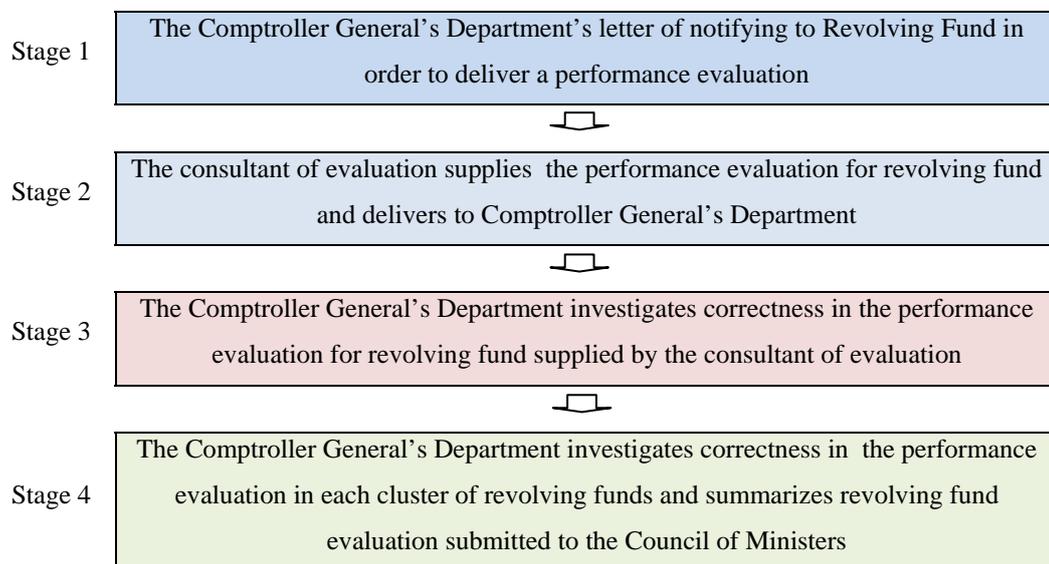


Figure 2.4: The Stages of the Performance Evaluation Report for Revolving Funds

Source: The Comptroller General's Department, 2009a.

CHAPTER 3

REVIEW OF THE LITERATURE CONCEPT, THEORIES RELATED PRINCIPLES AND CONCEPTUAL FRAMEWORK IN RESEARCH

This study provides the concept and five main theories are discussed: 1) concepts, theories and principles related to new public management 2) concepts, theories and principle of performance evaluation 3) concepts and principles related to the evaluation composed of the concept of Balanced Scorecard (BSC) and formulation of Key Performance Indicators: (KPIs) 4) concepts and theory of evaluation utilization 5) concepts, theories and principles related to meta-evaluation.

3.1 Concepts Theories and Principles Related To New Public Management

In the late 1980s and early 1990s it was acceptable to transfer innovation in public sector management, particularly reforms on public management in developed countries: OECD countries such as the Westminster countries group, the United States of America and European zone such as France, the Netherlands, and Germany, etc. Here the form of government administration typically advocates fixed mastership and inflexibility, and this has shifted from public sector management to a variant of a market-based form of public management. This implies that this new ruling comes from a paradigm change in this field of endeavor the distinction between public sector management and a typical traditional management or a traditional model of administration is narrow. Regarding this significant innovation, it is not only a part of a shift in the manner of small administrative management but reforms the role of public sector in society and in relations between “state” or “government” and “citizen”. It has an influence on the form of traditional public administration or “Traditionalism” which is not accepted in either theory or practice anymore.

Simultaneously, it encourages the acceptance of the New Public Management (NPM) that is the “new paradigm” arising in the public sector (Juumpol Nimpanich, 2005: 1-2)

From the paradigm in public sector management, and based on its rules, the public state has more interest in a long-term strategy than a short-term strategy. Meanwhile, underlying this they have become more interested in factors external to organizations rather than internal environment whereas the traditional public administration or “Traditionalism” tends to focus.

However, the innovation mentioned above has an effect on government and later aims at modern designs which are adopted for use in public sector management. The main focus of this study is on the way the public sector is organized or managed typically, the main concept that is subjected to this paradigm change, the means by which those concepts reform administrative management especially revolving fund administration in Thailand. These concepts are: strategy and evaluation and both concepts have operational links and reciprocal relationships which have been identified as follows:

3.1.1 Concepts of Strategic Management

The first age of traditional thinking about Management Theory was “Rationalism” (Close System) which is concerned with the functions of executives and directs them towards advancing a plan with an effective approach to monitoring desired in the future, making a decision in integration and distinguishable rationales and connections (Pakorn Preeyakorn, 2001)

Strategy comes from the Greek root “Strategos” in English the word means “generalship”. Machiavelli defined this as “forms of power and traditional influence in order to succeed in its goal or the state’s objectives in its accomplishment”. In general, this word used to belong to the army, thus, the strategy already has the same administration which comes from the military concept familiar to rulers such as Sun Tzu and Napoleon, etc (Juumpol Nimpanich, 2005: 268) The word “Strategy” as defined by Juumpol Nimpanich, means “the concept or method used in the organizations or agencies that can make use of the operation, is capable of aiming to succeed in its target or to reach to the accomplishment set in their objectives.”

From the concept of New Public Management (NPM), needed to measure the effectiveness of the concept of management, one significant thing with respect to the planning in public administration is “Strategy Formulation” or “Strategic Planning”. These are of the most importance among the organizations with emerging strategies especially any agencies which have a lack of effective strategic management without direction with respect to its target just like C. Paul Nutt and Robert W. Backoff said in their book, “Strategic Management of Public and Third Sector Organizations: A Handbook for Leaders” in 1992. This book provides a guideline for strategic management used for the Organizations or Public Agencies, and the Organizations or Offices of Region 3 that is, NGOs and Independent Organizations. All this creates STRATEGY, the “Concept used for an alert of consistence and in terms of goals for organizations or agencies in the style of 1) “Strategic Plans” for their achievement 2) Organizations’ Design or Planning in regular activities 3) Organizations’ status or position related to the industry 4) based upon attitude or point of view or “Vision” of the organizations. Moreover, C. Paul Nutt and Robert W. Backoff state that strategic management is an incessant process used to provide information and build harmonious agreements with all relevant stakeholders. (Nutt and Backoff, 1992: 166-202).

3.1.2 Strategic Planning

In planning, in general, the public sector has formulated an operational plan that is also like the private sector’s planning. In this point, it is a case of a managerial approach in the control of finances and budgets for the public sector. This is the Medium Expenditure Framework-METEF, which is coherent with the Framework of Making Decisions on Budgeting Expenditure Fiscal Year and Strategy of Medium Resource Allocation (Bureau of the Budget, 1999: 103) including creating a long-term roadmap also like the private sectors.

Planning: For the first period, the aspect of the Close System, which is not executed in the accompanying environment, as it is focused on the resolution or prevention in order to strengthen operation towards the effective accomplishment of its goals and is consistent with the organization concepts of the strategy of the Close system. But later the strategy execution of the organization is changed into the “Open

System”, a managerial tool which is also used for planning and recognizes the environment. It is important to identify strategic planning in which organizations take action with a vision for their future needs. Therefore, the strategic planning is characterized in a long-term plan which develops management of the current internal and external environment (Tippawan Rohsuwannarat, 2007: 64)

Generally, the sequence of strategic planning that organizations use is concerned with the actions of vision, mission, goals, objectives, and strategies. This includes techniques used in the internal and external environment analysis (SWOT analysis) to support the evaluation of opportunity and constraints of external environments including evaluating SWOT analysis used to evaluate the strengths and weaknesses in the organizations. In addition, the SWOT matrix can also be utilized for strategic formulation to evaluate the strengths and weaknesses in the organizations, including the opportunities and constraints of external environments.

The strategic plan is used in the revolving funds in Thailand managed by the Ministry of Finance, and accompanying the Form of Approval Request for Budget Expenditure of Fiscal Year for the revolving funds which has been transferred to Public Finance to approve the budgetary expenditure framework mentioned above. These underlie the Strategic Performance Based Budgeting since the Budget of Fiscal Year B.E. 2547 until now. The Form of Approval Request formulated by the Ministry of Finance, has identified vision, obligation, objectives, and the amount of formulation produced according to a budgetary plan in a fiscal year. This term of planning comes from costing calculations in order to bring with the amount of output and cost production to formulate the budgetary expenditure framework. To identify amount of annual production it is necessary to consider if the revolving fund is recognized by the Action Plan of Public Administration in both original ministry and interface with the strategies for Budgeting Expenditure Allocation of Fiscal Year including the target for a service to the Ministry. This approach can state that the revolving fund is allowed to use strategic planning to clearly determine the budget.

As part of strategic planning, a new approach to management in the public sector is imperative as the government’s plan in the early 1980s. Also, the emergence of strategic sector management similar to the private sector highlights the significance of both strategic planning and strategic management in the public sector. This should

be designed as in the private sector with approaches not used by many public administrations (Juumpol Nimpanich, 2005: 281)

The concept of McCaffery (McCaffery, 1989: 207) is that problems and fiscal constraints used in the bureaucratic process have been much more comparable with the private sector. For example, Articles of Constitutional Consideration of Judicial Examination, Civil Law, and mandates in Legal Provision assigned by government agencies where there are limited resources, political circumstance, population's needs, and constraint of budgeting, etc.

The concept of Nutt and Backoff (1992: 23) shows that the executives of strategic management should have their attention on their performance and use this approach in public sectors with carefulness and with responsibility of best practices and to identify both clear targets and aims and economic goals and benefits.

John M. Bryson, Professor of Public Administration in Minnesota University, states that the strategic plan in public sector has a significant effect in determining and managing the functioning of public executives (Bryson, 1995: 4-9) In cases where the government or public sector have operated public services with success the public executives have come under scrutiny to gather information, develop and examine strategic choices previously seen as the domain of government. In addition the strategic plan creates participatory communication and recognizes distinguishable value and advantages, supplements in making decisions in the norms of rationale, and arising significance leads to accomplishments in real managerial practices.

The Strategic Management Model for the public sector organizations and any relevant nonprofit organizations where there was a manifest new public management underlying this model was composed of 10 steps of Strategic Planning Process taken from John M. Bryson (Bryson, 2004: 32-51) book, "Strategic Planning for public and nonprofit organizations", can support the strategic planning process as follows:

- 1) Initiate and agree upon a strategic planning process: Initiate and negotiate agreements in the strategic planning process, that is, the creation of an initial agreement in a strategic planning process which is potentially a unique agreement. The use of strategic planning steps is necessary to utilize in particular in organizations.

2) Identify organizational mandates: The mandates and obligations are created in organizations which mostly prefer to study the mandates and missions which an organization requires with expectations with legislative nature as they prescribe. These mandates are a partial step to enable a strategic plan in public state distinguishable from the private sector.

3) Clarify organizational mission and values: The clarification of mission and values of organizations concerning institutions is made in terms of its establishment. The question is asked “What target does it establish?”

The clarification of the mission put forward by the public sector is a partial step to make a strategic plan in that sector’s purpose and distinguishable from the private sector., In other words, the private sector’s management of its service is more independent than the public sector’s. On the other hand, the actual mission of the public sector has less independence but more complexity. Relevant stakeholders have found the fundamental policy has different requirements or even conflicts affecting the agencies’ roles. These can lead to difficulties identifying the framework for recipients of public services because public agencies must recognize the relationship with the stakeholders in different circumstances. The agencies are obliged to respond to stakeholders’ diverse needs, so it is necessary to create and adjust all consistently with agencies’ missions and values.

In the case of revolving funds, this study examined the rules of establishing revolving funds, objectives, and mandates and functions with issues of law. Turning to revolving fund’s value each agency has lacked clarification concerning its abstract concept and some duties in the organization could not be checked. Besides, the stakeholders of revolving funds are generally not different from public organizations due to their underlying missions. The revolving fund’s objective framework is common with part of the original agencies’ missions concerning revolving funds. The importance of the stakeholders under the original agencies has been recognized in this research.

4) Assess the external and internal environments to identify strengths, weaknesses, opportunities, and threats: The internal and external environment analysis refers to the analysis of factors or conditions concerning society and the speedy change in technology, etc. In addition, analysis of the relationship of outside

and inside organizations and analysis of the outer environment is important in order to perceive the opportunities and obstacles or threats. Analyzing opportunities and obstacles plays an important role in clearly defining strategic planning.

Analyzing factors or internal environments in the organization includes employees, information technology, resources in financing, capabilities, and analyzing present strategies of the organization including an organization's functions. Analysis of the internal environment in the organization is able to identify the strengths and weaknesses and plays a remarkable role in estimating the strengths, and weaknesses in defining strategic planning.

5) Identify the strategic issues facing the organization: this step examines strengths, weaknesses, opportunities, and threats and refers to the SWOT matrix. It discusses and considers problems and gaps and points out matters of identifying dissemination and defense strategies. It is a continuous process which emerges from the consequences of estimates about the internal and external environment and also seeks to deal with strategic issues or important problems regarding challenges in obligations, missions, and values in the organization.

6) Formulate strategies to manage the issues: Regarding patterns of alternatives that should operate in routine work and programs, education and possible analysis, allocations, and preparing some documents, it states that the purpose of the strategy formulation and management is to create or formulate strategies to manage and solve problems. One outcome this step is to create or choose appropriate strategies for organizations, and one among the alternatives can also be preferred in practice when considering any alternatives listed and deciding which strategies have met what obstacles.

7) Review and adopt the strategies or strategic plan: The task of preparing forms about strategic plans which should be reviewed and approved by the governing board in order to be carried out as part of the organizations' management.

8) Establish an effective organizational vision: To establish a vision of success in order as part of the organization's vision is necessary if it is to provide practical strategic use and might be achieved. Then we need to predict how it might look and what its inspiration might be in the future. This can lead to detailed plans, budgets, and personnel's plans which are part of an organizational plan. In the long

run these can moderate and identify relationships between plans, programs, and routine works. Also, the vision should be widely understood within the organization and made easy to share.

9) Develop an effective implementation process: Creating real operations in the organization, an effective implementation processes will bring a strategic plan and create the organizational plan to adapt its plan or transmit it into other plans.

10) Reassess strategy and the strategic planning process: This process is essential, and also includes the assessment of performance data which have been brought into the perpetually changing strategic plan.

Once finished, it just leaves the strategic plan to be adopted and used in the formal planning process in the organization. The planning process will announce its visions, missions, values, functioning standards, and moral standards to be used by its members. When the strategic plan is presented for operation and to assessment, it might involve adapting the plan and methods, reviewing the plan and then revising the mission. Once the organization has reviewed its visions, missions, objectives, and organizational strategies, which are suggested methods for completing its plan, they can use “A Ten-Step Strategic Planning Process”, as advised by John M. Bryson.

The approaches of the strategic planning mentioned above, can be identified as a strategic plan and being a document which might not appear to have an impact on any organizations if the plan has not been brought into practice. Even if the plan is put into practice this does not always mean it will achieve its goals and objectives. When the public sector’ alters its mission according to its plan, it is harder and more complex than the private sector due to several constraints such as political limitations, and disciplinary regulations inconsistent with practice. In particular, through the new code the public organization’s officials are now obliged to run operations with a strategic plan, and they may lack the knowledge and understanding to build up the executive strategies, aims and measurable targets mentioned above. This leads to an interest in strategic management that is a continuous process and a vital function in order to provide information and unique agreement to the organization’s stakeholders or agencies’.

In terms of advantages and constraints in the strategic planning in the public sector in Thailand, Tippawan Rohsuwannarat (2007: 65-66) states that the advantages of planning are that it develops the organizations' capability in systematic thinking with a strategic plan to help them strengthen and achieve the organizations' aims with the appropriate strategies required by the organization and investigates what is an environment in which it is working. Strategic planning also helps the organization's resources increase their value, focus on their interface with the components on the overall strategy. The advantages are the attention on planning its capability and following creative thinking, whereas the constraints are the decision to engage in strategic planning, loss of significant strategic plans, when the time is right for acting strategically, and the ability to utilize plans effectively. After deciding to adopt a plan they need to spend more time, endeavor and expenses and might be subject to risks or opposed by some members towards new ways of thinking.

3.1.3 Strategic Management

The strategic management is the discussion of the stages relating to strategic planning formulation and integrating the duties of planning and management together. According to Barry Bozeman and Jeffery D. Straussman (1990: 29-30) there are four main characteristics of strategic management, these are follows; 1) long term planning; 2) integrating goals and objectives together; 3) realizing both strategic management and strategic planning 4) focusing on external factors its activities are incompatible with the environment unless viewed from the expectation to result in environmental change and that a main determinant of adopting a strategic plan is to recognize the interaction with the environment. Juumpol Nimpanich (2005: 292, 295-296) divides the elements or processes into three stages of strategic management; 1) Strategy implementation or strategic planning; 2) Strategic implementation; and 3) Strategic control and evaluation.

The Strategic implementation can be defined in two ways. First, the strategic management can be defined as a management strategy and strategic planning is also used in action. Both strategies can be viewed in principle and when introduced in a variety of organizations appear to have imbued inevitable internal changes in the organization, but found difficulties in a parts of public sector management due to the

constraints in apparent authority and political influence, etc. Moreover, the government has been facing problems when organization's members see strategies as important, beneficent, and that those changes in strategies were accepted and also still viewed as being of relative benefit. This has had effects on strategic implementation due to the impact the members could have on the organization because of management issues involving the organization's members at different levels. The components of organizational structure are individuals and culture, thus it has given priority to the strategic management to place importance on individuals to capitalize on confidence or cultural change in the organization.

3.2 Concept Theories and Principles for Performance Evaluation

3.2.1 Measurement and Evaluation

Stufflebeam (1971) says the definition of evaluation is that "Evaluation is the process of delineating, obtaining and using information for judging alternative decisions" this definition implies that evaluation is the process of gathering information needed by the public to collect data useful for the decisions between different alternatives.

Somwung Pitiyanuwat (2008: 19) states that evaluation involves measurement. We should understand that it is measurement or evaluation of one kind or another. Measurement can be defined as the assignment of numbers to aspects of objects or events; it should be clearly described according to credible rules. Evaluation can also be the judgment of values, constraints and decisions about the value and merit of things which requires comparisons with the results of evaluations and criteria formulation. Note that these measures are a criterion-referenced, norm-referenced or absolute criteria. Somwung Pitiyanuwat summarizes the definition of measurement and evaluation as a consistent equation as follows:

$$\text{Evaluation} = \text{measurement} + \text{judgment}$$

Further, based on the definition of evaluation as mentioned above, evaluation can also be defined as a means to generate an information process (value-oriented) in order to help effective decisions among alternatives.

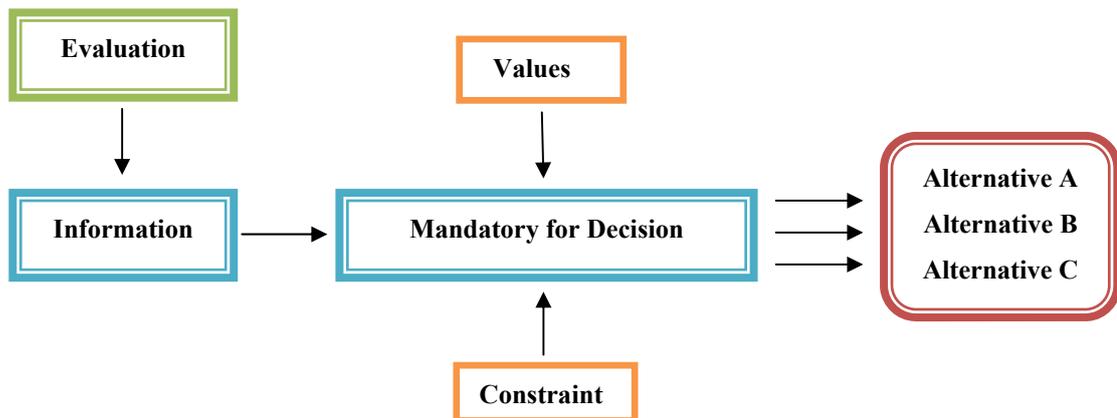


Figure 3.1 Demonstrates the Definitions of Evaluation for Making-Decision

Source: Somwung Pitiyanuwat, 2008: 21.

To summarize, the evaluation procedure is a process of evaluation to make available some information that provides usefulness to facilitate the executives' decision or those of other effected persons. The evaluator must study the needs of executives and effected persons with regards to benefits in order to provide further evaluation planning.

Yaowadee Vibulsri (2001: 91) an academic of Educational Evaluation, defines the definition of measurement as the assignment of numbers to one or another according to assigned rules, and notices that it can be found that it's to approximate or answer the question, "How much?". Therefore, the assignment of numbers to aspects of measurement aims to categorize or put into maximums or minimums compare the outcome. The things measured are activities, or behavior. Evaluation defines a process of interpretation and value judgment. As for the objects which can be measured evaluation requires the systematic collection of data including a rationale that assists in making judgments and decisions in such a way as described by those activities, and can be "good" or "bad", "appropriate" or inappropriate"

3.2.2 Performance Evaluation

3.2.2.1 Definitions of Performance Evaluation

Taweesak Suttakawatin (2004: 13) explains that the control in action or performance evaluation emphasizes the word, "Performance Evaluation" defined as a

process of monitoring aspects of activities which are identified in planning and whether these can accomplish their goals or not.

Chaiyasit Chaleammeeprasert (2001: 43) states that the performance measurement means “Performance Evaluation”. The measurement is designated to determine the accomplishment of each performance, that is, the supervisor or department manager indicates each plan, work, or program citing what objective measure is used and what activities could be performed to accomplish their goals. Also, what objects create an indicator and how the indicator should indicate performance evaluation if results are on target with its requirements.

The performance evaluation’s role is an important part of both the public sector and private sector. Used as a tool to assess and follow-up their performance it is critical to not only recognize its importance the organizations but also realize by the that this is a method by which job performance or an organization’s members are evaluated. Pasu Daecharin et al. (2005: 29-33) summarize the importance and benefits of performance evaluation.

3.2.2.2 Significance of Performance Evaluation

1) A performance evaluation is a key component of the organization. It is geared toward its recent performance therefore during the recent job performance if the organization could not assess the burdens, it cannot evaluate its administration with effectiveness. This is often because of ineffective management which does not know its situation, competitors, and environment.

2) Organizational Development or Internal Organizational Changes will start with the performance evaluation due to the requirements of organizational development. These changes should set be aware of recent performance including which individuals can assess organizational development. However, in order to respond to these questions, the organization must have undertaken previous performance evaluations.

3) In general, the demand for such evaluation and measurement is growing among undertakers, operators, and those who will be responsible and concentrated for activities, goals and indicators.

3.2.2.3 Benefits of Performance Evaluation

Organizational assessment has a wide variety of uses in the organization It can build its capability and benefits as follows:

1) The performance evaluation benefits the organization by clarifying the strategies prior to the decisions about measures and evaluations. Frequent review of the strategies takes place before discussing the performance appraisal. The performance review process includes; objectives and goals, discussions and steps concerning the organization's needs, senior team members' focus on the organization's strengths and decision are made about important things, etc. The performance evaluation is a tool for transmitting visions, strategies, and values that are important to the organization's management and is a method by which the employees at every level can have a say and better understand the organization.

2) The employees can use it in an alignment with strategies throughout the organization. They gain a better understanding of strategies and how well they are doing and can give feedback to the organization in order to create better performance throughout the workplace by giving clear support to the organization and employees' indicators and goals at each level.

3) The performance evaluation is most effective when employees are interested and take an active role in improving their performance without barriers and even if the internal organizational management changes.

4) The organization can see the opportunities and problems which may occur in the future thanks to the performance driver created by the organization. The process can lead to opportunities and problems in the future.

5) The performance evaluation will help the executives to have opportunities to widen their vision and deal with all the organization's needs instead of focusing specific finances. Instead they will focus on customers, innovation, and internal management.

Moreover, as a result of these direct benefits mentioned above, the organization improves performance and evaluation is utilized bringing changes in the culture and performance of the organization. There are several areas of improvement as follows; 1) the chain of ideas of senior executives in the issue of strategies; 2) targets set for team work and more open relationships with senior executives; 3) individuals' indicators, divisions, or departments in congruent with the organization's indicators; 4) disclosure of intra-information of the organization and wide recognition in the organization; 5) work through communication as a part of

strategies throughout the organization; 6) reviewing their work performance clearly. The performance evaluation in the organization is one of four missions of management administration. They are planning, organizing, leading, controlling and evaluating so performance evaluation is a sub-system of the overall evaluation.

The performance evaluation is a process of follow-up, and controlling the job activities which formulated in a plan whether it aims to the accomplishment according to the organization's policy, or whether the performance is biased in effect on its operation without aims to the achievement and if the organizational performance is biased what causes respond to those biases and how can adjust. In order to the performance runs into its plan turn to the direction through the accomplishment, the performance appraisal can be connected closely to formulate the policy and planning (Taweesak Suttakawatin et al., 2004: 13)

3.2.3 Concept of Designing the Performance Evaluation in the Organization

Ouchi (1979: 833-848) found that the concept of designing performance evaluation in the organization involved three basic mechanisms of mediation or control: market, bureaucratic, and clan.

Evaluating an organization is a form of mechanism control including competitive cost, market share, etc. The organizational control mode was designated as the standard for control and includes the cooperative effort of establishing a "Profit Center" by which the sub-agencies in those organizations are each clustered into independent units for a transaction in which each individual mediates and receives its own income and profits and establishes a clear transaction to enable and calculate their proportion of profit. The transaction takes place and each unit creates its profits for the organization. The proportion of desirable profits must be brought into the resource allocation of the organization returned to those agencies. The proportion of the profit can be increased paving a way to allocate the resources. Otherwise, it is expected be made available for strategy formulation and activities to improve and change the operating performance in those agencies.

Bureaucratic control is the control of a line of authority with its authorization, functions, rules, regulations, policies, procedures and implementation. This includes the concrete application based on authorized control that is used to configure job

description, budget, and work procedure, etc. The adaptation of the appropriate control mode described here gives the executives' the authority to give rewards to the employees if they pursue their function. Conversely they have the authority to punish employees if they fail to do so.

Clan control is to control the employees' behavior with share values, norms, traditions, rituals, and beliefs. In other words it encourages the employees to adopt the organizational culture. The behavioral control brings a value system to the employees. The clan may be different from the authorized control which emphasizes the line of authority whereas the clan value relies to a great extent on the individuals and intra-organization groups to formulate behavior and appropriate plans. The clan mechanism is therefore appropriate for fostering teamwork. If the employee rejects the value system and organization culture, they will be punished by social process because their behavior will be unacceptable to coworkers. Most organizations adopt these three distinct controls, and note that those three mechanisms use reciprocity and it's better to use all three than only one of them. Effort is required to create the most efficient transaction underlying the control system to contribute to the organization's aims of efficiency and effectiveness (Taweesak Suttakawatin, 2004: 13)

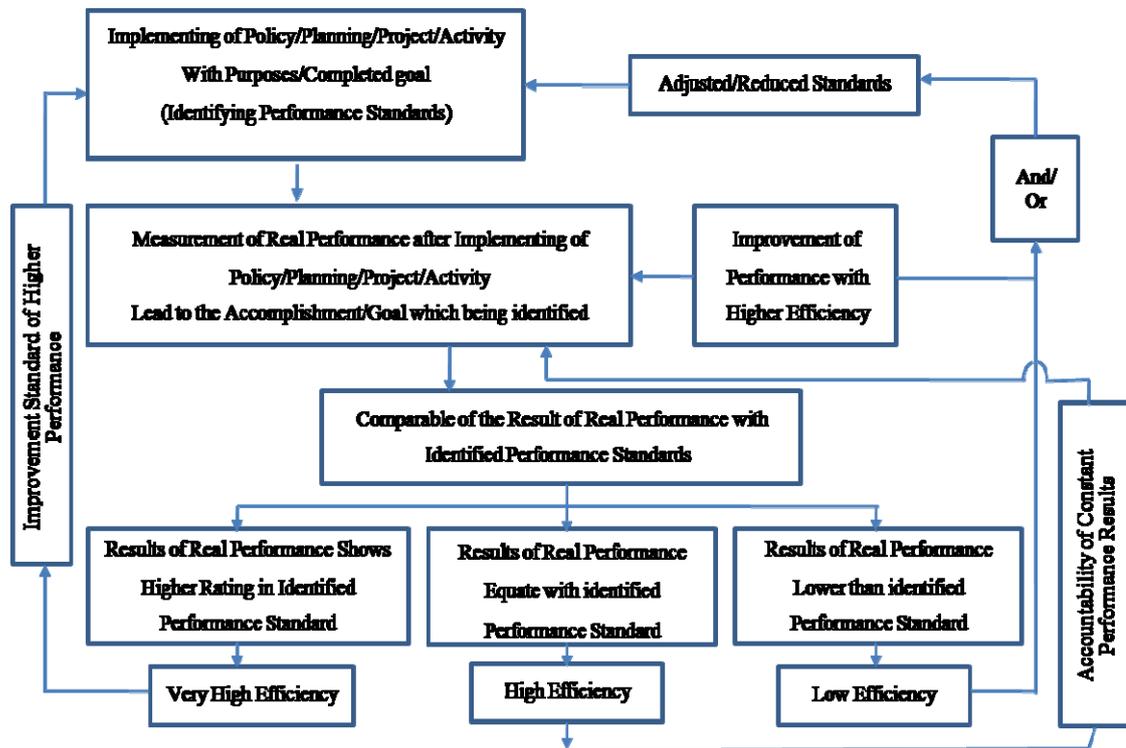


Figure 3.2 Performance Evaluation Process

Source: Taweesak Suttakawatin, 2004: 16.

3.2.4 Evaluation Process

Building process evaluation designed into four steps (Taweesak Suttakawatin et al., 2004: 17-18) and demonstrated in Figure 3.2.

Control and Evaluation Process is a type of continuous process, underlying dynamic or “Cybermatic Process” is detailed as follows:

1) There is a need to formulate a policy, planning scheme or activity to establish clear and objective goals. Objectives and goals can be defined as standards in the organization. When considering what should be identified its objectives, goals, and performance standards we require a number of indicators to achieve the objectives and goals and they must be concrete.

2) The evaluation process is included in the policies, planning schemes and activities, and helps to achieve their objectives and goals. These are designated by the organization, and considered when gathering real performance information according to the policies, planning schemes and activities in real situations. Process

evaluation activities are used in most organizations. Those described as a form of performance evaluation may be written in the performance reports as to who has completed daily, weekly, monthly or yearly reports dependent on needs. However, those organizational performance reports have often not been completed, or are imperfect. As a result there may be discontinuous specific reports, but they can still be used for research or surveys in order to collect additional relevant information to be aware of when judging performance and to conduct comparisons with standards identified by the organization.

3) The outcome of real organizational performance with collected information is comparable to the prescribed standards of organizational performance. Thereby possible results may be viewed in one or other of three cases; 1) the outcome of real performance reveals that the scores were higher than the standards of organizational performance; 2) the outcome of real performance is equal to or near the prescribed standards; and 3) the outcome of real performance is lower than the standards of organizational performance.

4) In the third step the outcome is successful when the result in real performance is equal to or near the standards of prescribed organizational performance. This result shows the workforce has been engaged effectively and those giving feedback about management's expectations agree with those and praise the executives' desired goal. However, frequent performance reviews are conducted to compare the views of the standards in order to assess the organization's management by reviewing its effectiveness. If the outcome of real performance is higher or lower than the standards required then all executives should start by reviewing more frequently to find out the cause of the tendency mentioned above, and they have put it into adjustment if the real outcome is lower than prescribed.

If analysis reveals that the standards established were too high they can be reduced accordingly. More frequent reviews may reveal the need to reduce standards in order to increase efficiency. At the same if performance is higher than expected standards can also be adjusted. Another area that the executives should not overlook is performance management which focuses on rewards for the employees whose performance is higher than that required by the organization's standards.

If adjustments are required relating to organizational performance and efficiency, the executives can act in two ways: 1) executives adjust the situation and

apply additional pressure on the employees' to improve their performance according to the new process in an attempt to increase the employees' efficiency or dismiss them; 2) conduct a participatory process to improve performance.

3.3 Concept and Principle Related to Balanced Scorecard (BSC) and Identifying Key Performance Indicators (KPIs)

3.3.1 Concepts of Public Performance Evaluation Applied with Balanced Scorecard in Thailand

The balanced scorecard answered the call for an additional measure of performance efficiency better enabled to achieve the desired business level of competition and then increase attention stemming from the realization amongst the government organization. The conceptual change in performance evaluation introduced in public agencies originated in the US and the UK. It was expected to be enforced in every part of all agencies and focused on the development of performance evaluation.

In the US, a law has recently been adopted, "Government Performance Review Act (GPRA)" or in England, called "Public Service Agreements (PSA)", and in 2004, President Bush's Government declared a "Scorecard" containing the indicators; the traffic lights-green, yellow, and red emerged as the measure of success focusing on the performance of each agency. Notice that the US government wants the President to be able to follow up and check the agencies' performance and judge if they are achieving the expected performance levels or not.

The concept of different management styles began in the western world and gradually moved to Thailand. Nowadays the concept of performance evaluation has been increasingly used in public agencies in Thailand. It started at universities, public agencies, and hospitals reporting to the Ministry of Public Health. Those government agencies where the Balanced Scorecard and KPIs were used have had their performance adjusted extensively. The Office of the Civil Service Commission had initial attempts at evaluating performance in the public agencies, based on the Balanced Scorecard which began to permeate the system of government in Thailand. This is shown in Figure 3.3 (Pasu Daecharin et al., 2005: 49-50) The corporate Scorecard can be applied as follows:

Dimension 1: Focusing on the efficiency of procedures, this dimension is known as “Run the Business” and measures with strategic principles the government agencies’ performance and aims at the accomplishment of its objectives and goals through a budget in order to be subject to utilization by customers and develop governmental performance, etc.

Dimension 2: Relies on the quality of the public sector, known as “Serve the Customer”, and enhances the quality of customer service.

Dimension 3: The organization operates in the public sector with the effectiveness, known as “Manage Resources”, that is, the government agencies perform activities such as reducing expenses, diminishing average time of services on schedule, and economically, etc.

Dimension 4: The public sector is involved in developing organizations, known as “Capacity Building”, this requires an approach to measuring the ability to prepare for dealing with the organizational change such as reducing manpower or human resources which might be redistributed to activities such as compliance mandates’ decision-making, approval or permission to the operational agencies, and improvement in electronic systems.

These recommend dimensions have been approved by the government to improve the performance of government’s activities which are defined by strategic objectives, and measured by strategic indicators for each objective, target and criteria adopted in measurement of each indicator, and as a guideline to operational performance.

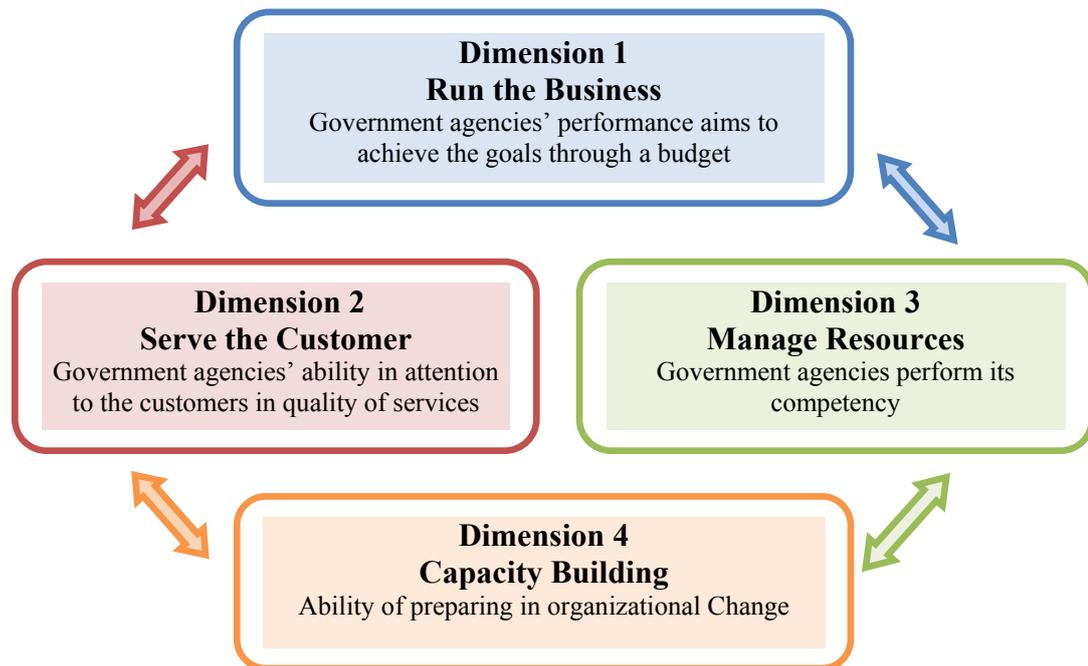


Figure 3.3 Applied Aspects of BSC and Thai Government System of Office of the Civil Service Commission

Source: Pasu Daecharin et al., 2005: 50.

According to the concepts of Chaiyasit Chaleammeeprasert the public sector organization's performance evaluation has been distinct from that defined by Pasu Daecharin (Chaiyasit Chaleammeeprasert, 2001: 46-47) The concept has been refined as a management tool which aims to enhance the performance process and help decide what public agencies have done themselves without considering external factors such as recipients and stakeholders, or other major areas directed only at financial. By the principles of performance evaluation based on the Balanced Scorecard (BSC), integrated public management in the public contains four aspects, the Finance Perspective, External Perspective, Innovation Perspective and Organizational Perspective. Identifying four areas, which are used to support strategies to improve ongoing government performance, and have found the accomplishment in all four areas or four aspects in those areas can be linked (see Figure 3.4).

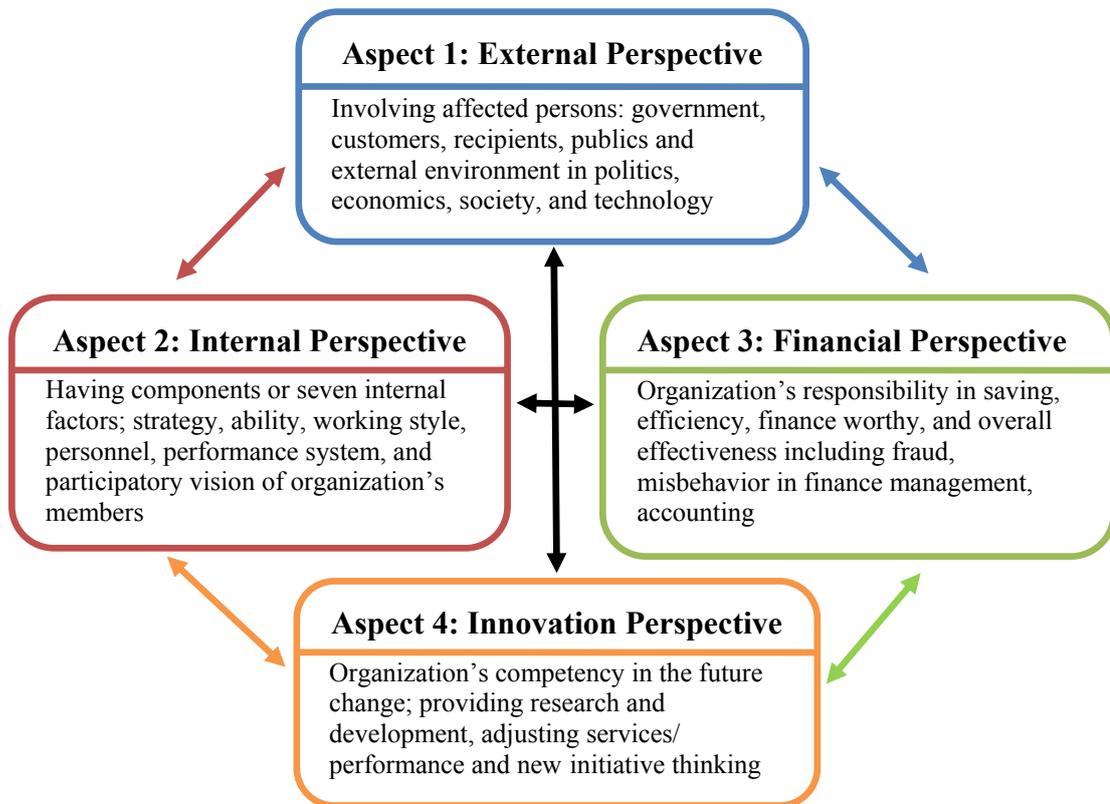


Figure 3.4 Balanced Scorecard Perspectives

Source: Chaiyasit Chaleammeeprasert, 2001: 46.

Aspect 1: External Perspective: Note that this actually looks beyond the public sector to stakeholders such as the government, recipients, public and environmental factors. This will support the expansion of public areas into larger areas. All parts of the public sector organization focus on a wide perspective of the country, in public areas, the environment, national assets and all institutions.

In the case of organizations which produce goods and services it must be recognized that management will focus on important strategic priorities and respond to the customers' needs in alignment with organizational management. If the organization recognizes that there is an impact on rules regarding the citizens they are not executed only to achieve the organization's goals, but also for decentralization. According to the Critical Success Factors; for example, examining, controlling and sustaining the public sector organization's management in Thailand with fairness, and some examples taken from selected performance indicators such as rates of recipients

satisfaction, rates of penalty to wrongdoers, and rates of disciplinary action, rates of conflict and effects on fairness when it occurs in real situations will be included as feedback in the reports.

Aspect 2: Internal Perspective: This looks into the public sector at the performance process and organizational structure level including human resource management, personnel competencies, organizational behavior, organizational culture, values, processes, and practice guidelines.

Moreover, the aspect mentioned above, provides good supporting evidence that the public agencies have to adjust to a mix of environmental change, new initiatives in administration, new terms of personnel management, new values and a change organizational behavior to meet the citizens' needs. The Critical Success Factors include the knowledge and competencies of the public sector organization's members, their skills and ethics in working, their understanding of their roles and duties and responsibilities, etc. Some examples taken from selected performance indicators are levels of members' satisfaction, agencies' performance, levels of absenteeism, the amount of work completed on time, officials' disciplinary offences (%), and the number of complaints about the performance of organizational management.

Aspect 3: Financial Perspective: Is the support of organizational responsibility where the examiner can identify financial measures including economical and efficient performance, thriftiness, and productivity. It also includes fraud, corruption, and misbehavior, and views integral finance and concentrates on economic management, efficiency, and responsibility in the public agencies. It is part of the private sectors' management process where it involves the market share, rates of remunerations based on investment. However, it exercises a greater influence on the private sector.

Note that there are reasons to use important supplements financial management. Chaiyasit Chaleammeeprasert explains that the government's budget in any fiscal year has grown very high, and if it is found that the organization's members are inefficient and such management is poor then this looks bad. Further, some organizational activities have brought disgrace such as fraud, corruption, and misbehavior. These are viewed as having an impact on reliability and the faith of the public. Furthermore, the

Critical Success Factors such as enhancement and stability of Monetary Funds are also some examples taken from selected performance indicators such as capital, the number of comparative monetary fund administrations, revenue growth from the investment (%), and counterpart fund growth (%), etc.

Aspect 4: Innovation Perspective: Looks ahead at the public sector organization's competencies in the future; these are adjustments, modifications, developments, exploration, learning, strategies, and creative thinking. The problem of public sector is not free from "Problem of agency shutdown", as the public have been increasingly ignored by the public sector, and also the people are less patient due to the climate created by this. Notice that many public sector organizations have faced the challenge of hiring external organizations to review their work and reform state enterprises. This is carried out according to the Critical Success Factors; for example, the participation members in the administration, new information technology for organizational management, etc. Some measures are taken from selected performance indicators such as participation of personnel in brainstorming and solving problems in the agencies (%), devolution relating to the development of performance by computer (%), amount of research for real performance, number of users who utilize the processing data and information through the intranet and the internet, etc.

3.3.2 KPIs used for the Results of Public Agencies' Performance

Key Performance Indicators (KPIs) are used most frequently in measuring the results of the public agencies' performance especially those that are designed for analyzing the Critical Success Factors (CSF) and major performance indicators. In order to ensure that the scope of performance management in public agencies has taken an account of crucial aspects in both external and internal environments, the KPI is an important tool that can be used in performance evaluation and applied with the Balanced Scorecard (BSC) principles. The indicators can be used to measure each objective, dimension, and four aspects according to the BSC. Pasu Daecharin (2003: 26) states that emphasis on the BSC is used for evaluating the organizations' performance management, and those indicators are better tools to identify the accomplishment according to its objectives in each area.

Chaiyasit Chaleammeeprasert (2001: 55-61) divides the categories of KPIs used for performance evaluation. The characteristics of KPIs are measured good results of performances, and criteria for assessing the success of performance management as follows:

3.3.2.1 Types of Performance Measurement Indicators

1) Direct Indicator provides a guide to measure the circumstance or sequence for judging or rating performance in a period of time. For instance, whether the purpose is to study the total of 1,000 students graduated in B.E. 2545 increased to 1,300 in B.E. 2546.

2) Indirect Indicator is a proxy indicator used when an organizer has found some problem in searching for primary resources. For example, measurements regarding number of units or intangible information such as quality-testing of graduate students in order to measure educational performance. This is probably very hard; we can measure the competence of graduate students who enter the workplace instead of performance-based assessments from the graduated students work in their organizations

3.3.2.2 Features of a Good Performance Indicator

The structure of evaluation may create performance indicators taken from the performance measures database, thus it is necessary to decide a way of selecting good key performance indicators (KPIs). The indicators can be categorized as follows:

1) Relevance: The following should be taken into an consideration 1) Validity and accuracy of assessment, for instance, if the success measurement of any project requires the identification of indicators which can reflect the success and cover all elements of its success 2) Reliability assists in a measurement's value and has effects on the BSC when measuring repeatedly. This includes factors such as timeliness, and budget required for its goal.

2) Objective and Reproducible: A KPI's status must be clear simple measurable and take note of proportion of finished work and the areas affected by projects.

3) Sensitivity: A good indicator can help the organization to focus on the changes clearly, even very small ones.

4) Acceptance: Good indicators are acceptable and represent the information required by the primary audiences who wish to use results of the evaluation.

The properties of a good performance indicator according to The Committee of the Federation des Experts Comptables Europe' (FEE), and also the Bureau of the Budget identified in the document, "Seminar of Operation and Improvement of Budgeting Management System" in B.E. 2542 (quoted in Taweesak Suttakawatin, 2004), are 1) Appropriateness; 2) Adequacy; 3) Usefulness; 4) Feasibility; 5) Collecting the data in timeliness; 6) Consistency; 7) Comparability; 8) Clarity; 9) Controllability; 10) Comprehensiveness; 11) Bounds; 12) Relevance.

3.3.2.3 Criteria of Performance Indicators

The formulation of criteria consistently measures the desired number of indicators, and generally divides them in two categories:

1) Absolute Criteria or Absolute Standards: This is an independent appraisal which can be applied at any level. It is concerned with job performance and project efficiency. Each measure is part of the assessment of the overall performance identified by organizers or specialists with respect to evaluation all formulated levels are acceptable in general. The standards mentioned above, are sometimes changeable depending on the situations, place, time and criteria being evaluated. Standardization should be determined by the international standards of professions. The standard methods in which the specialists write to evaluate KPIs of expectation will be accepted in the future, and compared among groups over a period of time, and measured using norms.

2) Relative Criteria: This appraisal method compares strategies, planning, work, and projects. These are categorized equally when measuring the success, acceptable quality, and appropriateness for comparison. This method provides a way of measuring changes and working condition before starting a project.

To summarize, the appropriate criteria of indicators depends on choices such as place, time and situation. Most social criteria are not permanent because of constant changes in the economy, society, politics, and the environment. Therefore, good criteria can be put into three categories. These are challenges and

feasibility, adjustments depending on situational changes, and acceptance from the employees, evaluators, and users who use the results of the evaluation.

Parts indicators and criteria (KPIs) are based on written KPIs or a type of concrete object composed of quantity, time, target group, and place or “2Q+2T+1P”. The KPIs must also be candid and easily understood. Very few KPIs require one variable which is chosen from identical group variables. In terms of organizational KPIs, they must be economical, and there must be attempts to use data collected to measure employees’ performance. KPIs are normalized so they can be presented as percentages, ratios, proportions, rates, numbers, and averages.

3.3.2.4 Economy/Efficiency Measures and Cost-effectiveness Measure

Chaiyasit Chaleammeeprasert presents the relationship framework of economy measures, efficiency and cost-effectiveness measures. Table 3.1 and the relationship between them as does Figure 3.5.

Table 3.1 Economy Measures, Efficiency and Cost-effectiveness Measures

	Economy Measures	Efficiency Measures	Cost-Effectiveness Measures
Definition	Measure cost, resources of being very worthy or having very little usage	Measurement of performance, higher outcome than input	Measure if the performance will achieve its objectives and whether it achieves results or not
Example of KPIs	- Expenses used in the construction of the road with length 1 kilometers measured with comparison method	-Expenses used in management accounted of (%) budgeting - Average cost in requested damages	- Expenses used in training employees recruited in the workplace - Expenses used in services for customer satisfaction - Expenses used in curing patients

Source: Chaiyasit Chaleammeeprasert, 2001: 60-61.

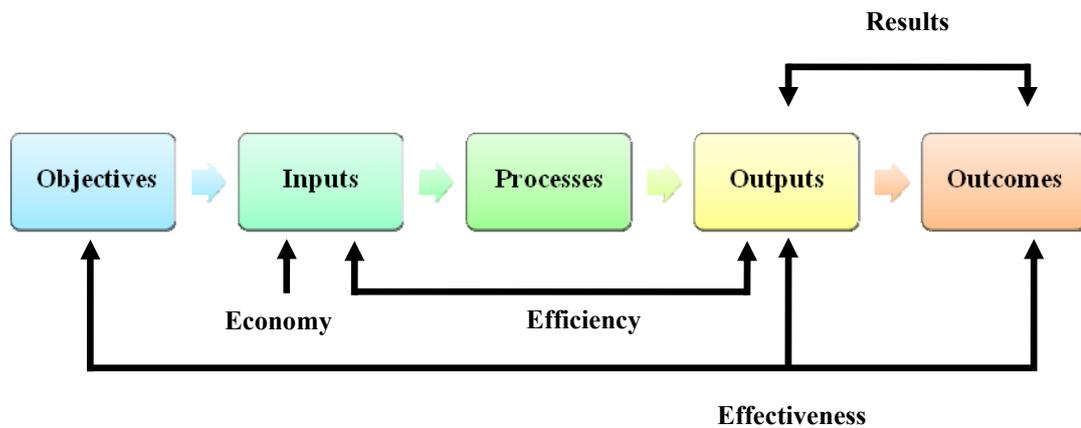


Figure 3.5 A Relationship Framework of Economy Measure, Efficiency and Cost-Effectiveness Measure

Source: Chaiyasit Chaleammeeprasert, 2001: 61.

3.3.3 Improvement of Balanced Scorecard Approach Applied in Public Sector

A balanced scorecard is a performance evaluation system which can be applied in the private sector, but is broadly applicable to nonprofit and public organizations too. It is increasingly preferred in the 21st century (Niven, 2008: 31-36) Niven has improved the BSC model so it can be applied to improve public sector management (See Figure 3.6). He states that the BSC model is can be implemented through a new application that can identify the differences between private organizations', and nonprofit and public organizations' management.

For the BSC management model to be implemented effectively in the nonprofit and public organization, Niven found that there are to two core elements; first to formulate the agencies' mission to achieve the highest target and second to amend the financial hierarchy in customer services and analyze it closely. Figure 3.6 follows Niven's BSC management model and includes six core elements:

1) Mission: This is the most important part of the BSC method in private sector organizations. The BSC enables the assessment of organizational management which aims for members' satisfaction, particularly among the stakeholders of agencies' goals and they highlight differences when compared with the public sector organizations' BSC. The public sector organizations' goals mostly aim at

subjective matters that are hard to achieve when compared to the private sectors' management. To ensure organizational management evaluation is acted upon intermittent measurements are made until achieving the highest accomplishments.



Figure 3.6 Balanced Scorecard for the Public and Nonprofit Sectors

Source: Niven, 2008: 32.

Different dimensions of organizations' performance are measured, including customers, internal processes, employees learning and growth, and finance. The indicators of these dimensions can lead to short and medium-term accomplishments and provide the information which can be utilized by the public sector organizations' executives in order to continue to operate until they accomplish their mission or achieve the objectives set by the organizations.

2) Strategy: Managing the organizations' goal: This strategy is an important part of the BSC used in the private sector and it is a core part of the BSC. It determines whether the organizers harness the strategy to drive the management of

small and large organizations and whether to use it in public or private organizations. In fact, the strategy is formed to provide a hierarchy of needs in an organization's management. The needs should be in accordance with the organizations' environment. Apart from the entire process of strategies that has been created, the BSC method is an important implement to transform those strategies into valid implementation.

3) Customer: The customer dimension of the BSC method in managing a public sector organization is essential to clearly identify the customer groups and to realize how to support customers' needs in order to accomplish their goals. Nowadays, it is hard to identify customer groups dealing with public sector organizations which can cause problems to BSC organizers of those public sector organizations.

Nevertheless, for the BSC method to be used in the organizations' management, it's not always necessary that the customer groups must be identified clearly. Sometimes several customer groups are found which can be encompassed together in the BSC management. Aiming to achieve its goals according to the mission, there are some customer groups of public sector organizations which have received advantages at times, and these events can be recognized in the public sector's management. In turn, there are initiatives and actions in the public sector that have distinct customer groups that would be a set of KPIs of which there are also different dimensions. After the executives of those organizations have properly chosen those customer groups, the KPIs are then defined by the dimensions, and it can be more easily to carry out organizational management.

4) Financial: The financial dimension is important to the organizations' performance and can increase responsiveness to the customers' needs. Besides, it often defines the factors required to overcome obstacles to the desired outcome and requires real estimates (values) which are rarely measured in financial units. However, by insisting on measuring the successful completion of their job, it takes into consideration the budgetary utilization and quality of performance, in particular, aimed at the accomplishment of organization's mission.

5) Internal Process: Internal organization is a method which is required to meet and respond to the customers' needs and support them more efficiently. It is used to formulate objectives and KPIs of the public sector organization and develop

the internal processes to provide feedback on the customers' needs. The core factors that lead to the implementation of the BSC and will lead to the organization's goals are the selection of major processes and identifying the KPIs to measure specific processes towards the results relating to the customers while focusing on driving the organization to achieve the organization's mission.

6) Employee Learning and Growth: To achieve an effective performance management system, personal development plans are an important basis of the BSC method in the public sector. To implement it needs skills, endeavor, and qualified employees for the development of work in the organization. These can be defined as the fundamental of dimension to support the implementation of different dimensions used in the overall BSC. Moreover, it becomes the incentive for the employees' to work harder, with skill and some instruments to perform management including creating circumstances in the organization which enhance the capability of performance. These management methods can be a key to support the managements' individual divisions on the part of public and state organizations to define their process of growth. Furthermore, they assist in reducing the budget in order to validate its work and the organizational management gets a better understanding of customer satisfaction for a service organization. Finally, these will be broadened to accomplish the organization's mission.

3.4 A Theory of Evaluation Utilization

The major target of the evaluation is allowed the information utilization to develop its merit and focusing on issues need to evaluate. As for the information of evaluation utilization can be various types; based on knowledge and understanding in which issues need to evaluate, supporting use, insisting of making decision, and action use.

3.4.1 Definitions of Evaluation Utilization

The definitions of evaluation utilization have been varied (Alkin et al., 1979; Alkin and Daillak, 1987 and Patto (1986, 1997) quoted in Sirichai Kanchanawasee, 2009: 156-158) and can be described as follows:

3.4.1.1 Concrete Action Use: At the beginning, the evaluational utilization means an approach based on concrete ideas and able to identify a reaction promptly as soon as we know the result of the evaluation. Therefore, evaluations are conducted in ways that enhance utilization of action and refer to information from the evaluation as the likely instrument of changes intended to directly effect on the executives' decision-making regarding plans, projects, and further work. For instance, the results of evaluations provide guides to other decisions, policy changes, modifying methods, termination of projects, reinvention of projects according to recommendation, etc. Evaluations inform decision making and reports and highlights most users are more likely to use the findings to act on those findings in the organization.

3.4.1.2 Conceptual Use: The policy-planning executives are one of a large range of definitions of the evaluation utilization and conceptual use. It includes given information, wisdom, potent insights in the conception of executives or affected persons, but these do not influence decision-making directly regarding planning, projects, or jobs. For example, the executives consider its usefulness, perceived information about their their performance, awareness of problems, and understanding from evaluations and this helps them engage indecision-making in policies. The results of evaluations affect the conception, and new thinking creation when those collective attitudes may lead to an impact on planning, projects, and work and bring changes in policies, and a new important hierarchy. It can be stated that the conceptual evaluation is primarily used consecutively and has an impact in which the accomplices were able to connect the information evaluations with real situations of planning, projects and jobs and utilize them.

To conclude the evaluation utilization means information evaluations or may be defined as modifications of performance to which evaluation findings have contributed or where the conceptual use of the evaluation involves the relevance of the findings utilized to improve and develop performance or decisions relevant to operating performance evaluation.

3.4.2 Utilization of Instrumental Impact

Discussing utilization of instrumental impact use there are three types:

3.4.2.1 Legitimate use refers to the evaluation of findings and applying them to advocate or insist on methods that are thoughtful and well-informed given previous decision making, are more likely to yield findings that are useful to insist on decision based on results by executives or policy decision makers.

3.4.2.2 Symbolic use concerns the use of evaluation results to implement, follow up, monitor, and control the evaluations. Taking evaluation into an account can be reveal and such purposes as regulation writing to raise appropriate steps. This information is not held in the evaluation but can be useful in practice. It is possible to control the quality of evaluations without affecting the modification of performance relevant to planning, projects, or work. Evaluation information can be used by evaluators, or committees for monitoring evaluation, etc.

3.4.2.3 Instrumental use is considered the utilization of evaluation results as an instrument to be useful in practice and made operational by requiring decisions relevant to developing or adjusting plans, designing projects, changing the ways of performance, or solving problems. Decisions are reached on the basis of an integrated set of terminations, adjustments, expansion of projects, etc. Note that these utilizations can have an impact on theoretical modification, vision, structure, principles and theories of projects, resources, performance, and future plans, projects and work.

3.4.3 Factors Affecting Utilization

There are various factors which can have an impact on evaluation utilization. If the evaluation has provided a response to information of use to the accomplices or evaluators' role in understanding certain attitudes about evaluations, dissemination of information of evaluations another factor is very important and that is evaluation of results and cooperation in taking part in evaluation utilization, and identifying significant factors which have an effect on evaluation utilization, and can be described as follows: (Alkin et al (1979); Alkin & Dailak (1985); Cousins & Leithwood (1986); Greene (1988); Owen et al. (1994) quoted in Sirichai Kanchanawasee, 2009: 159-162)

Factors Impact on Evaluation Results

1) Evaluation Process

(1) Relevance

Specific questions or important aspects are consistent with the need for information by decision makers in order to stimulate the executives or accomplices to follow up the evaluation and increase opportunities to utilize evaluation results

(2) Quality

Selecting the method of appropriate evaluation, controlling quality to collect data and analyzing data have an effect on credibility of evaluations and utilization of evaluation results

2) Evaluation Results

(1) Responsiveness

Decision-making of the executives means that evaluation results are likely to be an input factor which is taken up with other factors if they found a good response to the needs of information utilization, it provides support for the utility of evaluation results for decisions of modification, adjustment or development

(2) Accuracy

Evaluation Findings and recommendation for executives must have efficiency in accuracy, justice, fairness, and timeliness.

(3) Techniques of Dissemination

Namely specify what decision makers and users can access to utilize the evaluation results and designate the frequency of the communication utilization between the evaluators and accomplice members. Such information dissemination creates interesting findings and has an effect on supplementing information evaluation in both before and after the evaluations.

3) Characteristics of Evaluators

(1) Credibility

Characteristics of evaluators composed of specializing evaluation, competence of modifying evaluation according to accomplices' needs; those are fair-minded, and unbiased.

(2) Communication Skills

Specific good evaluators involve the relevance of communication skills: potential negotiation, good relationships involving careers at an appropriate level with relevance to agencies.

4) Environment of Organization

(1) Political Climate

Political climate of the organization/agencies, relative impact on information utilization. Investigators have found that the evaluation results can be utilized by both employees/organizations/and higher positions if the evaluation results have appeared in accordance with theories, aspects, and policies.

(2) Financial Climate

Economic climate of organizations/agencies is essential in choosing the information evaluation, in particular, planning projects with budgetary expenditure supported by those organizations/agencies including information reviews or adjustments according to propositions with modest expense estimates in which the organizations/agencies base the purposes they serve.

(3) Type of Decision

There are two types of decision discussed: Retrospective decisions used for insisting on investigation or responsibility for performance and results of performance, and Prospective decisions used for creative development in planning/new project, thus those specific types of decision defined by executives can be listed in evaluation plans as a strategy to help to increase opportunities of evaluation utilization.

5) Characteristics of Accomplices

(1) Specific Groups of Accomplices

Groups of important accomplices involve the relevance of information utilization from the evaluation comprised of: 1) Groups of information utilization from the evaluation. 2) Audiences Groups' needs for answering the evaluation questions. 3) Groups affecting utilization of evaluation results. 4) Groups of participatory responsibility from evaluations and evaluation results such as committees for monitoring and controlling, and identifying a primary audience.

(2) Needed Information

Organizations/agencies/persons' need to seek information or new knowledge all the time in order to solve problems or make decisions.

(3) Attitude

Positive attitude of accomplices made up of leadership and concentrating on evaluation.

(4) Commitment

If the accomplices and primary audiences' positive attitude is incorporated into an overall orientation towards participation in planning, and responsibility for evaluation which creates the commitment to the evaluation, and enables it to be utilised.

6) Dissemination and Evaluation Report

(1) Opening the Channel of Communication, Questionnaires

Among evaluations, evaluators must open the channel of two-way communication with affected persons to perceive or participate in the steps of evaluation. This involves dissemination of information focusing on testing or utilization.

(2) Dissemination

Is a documentary method of informing to primary audiences in each group, by which is a strategy. Those audiences have been aware of the relevance of the findings and information from the evaluation comprised of; 1) To prepare significant findings such as information evidence, summary, results of decision-making, recommendation (policy-oriented/instrumental-oriented); 2) a writing report puts with strategies and timeliness, continuous reports, and good form of writing reports for target groups' interest in results of evaluation.

The evaluation is a decision-making process about the planning process, operation, report writing, information dissemination, and evaluation utilization. After evaluation utilization the relationship between evaluations, evaluation utilization, and the impact of evaluations is shown (see figure 3.7)

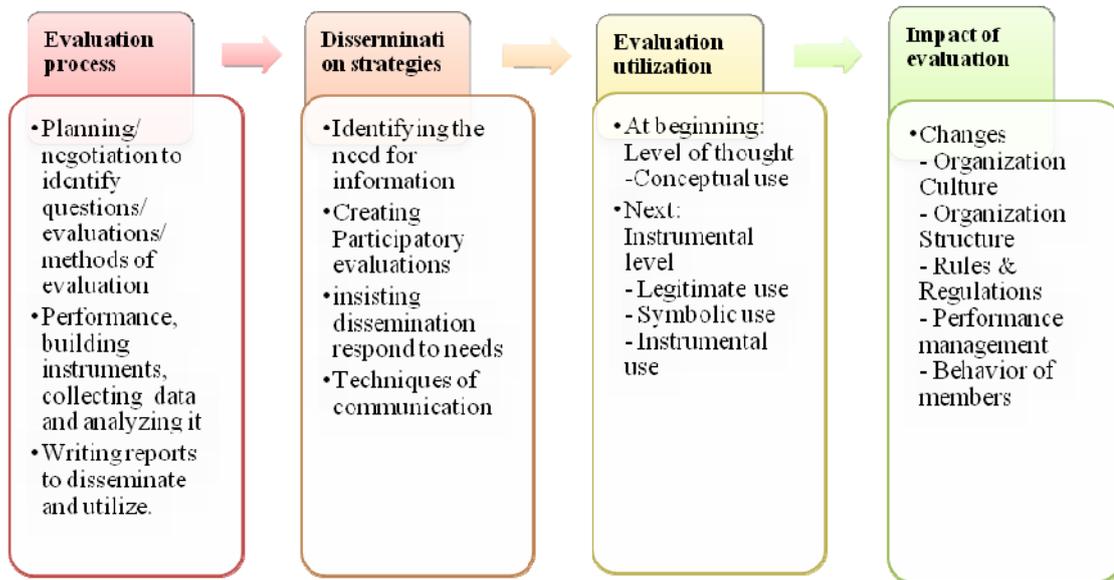


Figure 3.7 Relationship Between Evaluations, Evaluation Utilization, and Impact of Evaluations

Source: Sirichai Kanchanawasee, 2009: 154.

3.4.4 Impact of Evaluation

Evaluations are utilized, and are concerned with the apparent objectives of utilization which can extend beyond the effects of actions. Note that it leads to situations that have an impact on change and development of individuals and organizations. This may occur as follows:

1) Behavior of members: The utilization of evaluations has an impact on changes the members' behavior and performance in order to align them with the theories and goals of the organization.

2) Organizational regulations: The evaluation utilization may lead to changes in regulations, discipline, and rules in the organization. For example, changes in written regulations used by the employees with the aim of improving productivity, performance, and services. Any of these can arise from the evaluation.

3) Structure of organization: The utilization of evaluation can lead to adjustments in the internal structure of the organization such as changes in line management, development of human resources and communication between senior executives and subsidiary executives, etc.

4) **Credibility:** The evaluation results can influence ways of thinking, faith, values, and targets of organizations. For example, evaluation results of in inter-organizational relations can lead to changes in knowledge, credibility, and reputation of organizations.

The relationship between evaluation results, conceptual utilization, instrumental use, and impact of evaluations (see Figure 3.8)

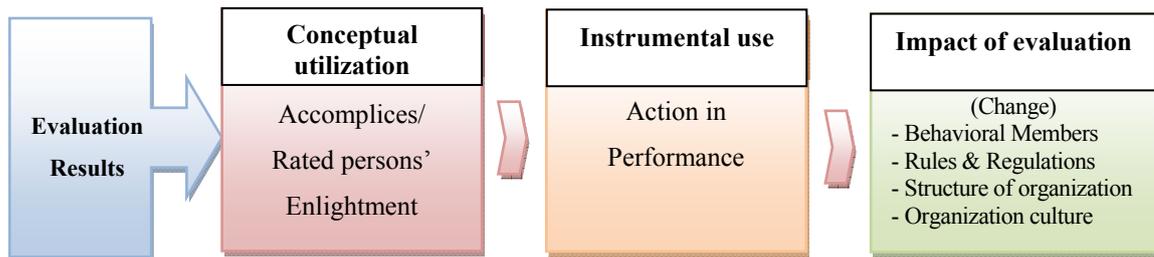


Figure 3.8 The Ways of Evaluation Result, and Impact of Evaluation

Source: Sirichai Kanchanawasee, 2009: 167.

3.5 Concepts, Theories and Principles Related to Meta-Evaluation

3.5.1 The Importance of Meta-Evaluation

The importance of meta-evaluation has been accepted due to the fact the evaluators need to use the meta-evaluation increasingly to validate their work. (Stufflebeam, 1974: 1-3) During the past ten years, Stufflebeam has pointed out that there has been a great increase in the number of activities used to assess education at every level. Note that the aim now is to have a number of projects of the government rather than thousands of institutes conducting evaluations and considering the accountability system. For example, many schools in some areas support the planning of recent evaluations run by established agencies and discuss these evaluation programs. The evaluation budgets were around a million dollars. However, the quality of evaluations used was uncertain and some people refused to accept the advantages of evaluation projects. Stufflebeam gives the example of an article written by Egon Guba, "Failure of Educational Evaluation" (Guba, 1969: 29-38) to argue against their validity.

For all the reasons stated above and given the importance of meta-evaluation, Stufflebeam (1974: 3) concludes that good evaluations require that evaluation efforts themselves be evaluated owing to the necessity of identifying certain faults such as bias, technical error, administrative difficulties, or misuse.

It states that meta-evaluation is a concept used to emphasize the importance of evaluations and new techniques of evaluation. These include the attempt to examine the quality of performance evaluations and the standards of the evaluation. There is a need to control the evaluation quality so that conclusions can be drawn. (Cook and Gruder, 1978: 5-51)

Meta-evaluation is a practical procedure in evaluating evaluations and may in fact state that a performance evaluation must be qualified in which a set of standards could be examined such as quality, principles, theories, bias, advantages, and so on (Sciven, 1969; Stufflebeam, 1974, 1978; Cook & Gruder, 1978)

Stufflebeam (2000: 96) spoke to Scriven who emphasizes the importance of evaluating evaluations and states that the evaluation report which was disseminated could be inaccurate or biased. Evaluators might conduct unacceptable evaluations and when the information is used it is to the detriment of users. Therefore, Scriven has emphasized that many product evaluations must be carried out.

In general, assuring that evaluations are themselves rigorously evaluated is in the professional and public interest. As professionals evaluators need meta-evaluations to assure the quality of their evaluations. The users need meta-evaluations to help avoid the acceptance of invalid conclusions which have not been created by analysis of products, projects, and services.

Stufflebeam (2001) states that with the subjects of evaluation, evaluators particularly need meta-evaluation to help the applied science of evaluation and to make progress in the methodology, and public administration, the evaluators need systematic meta-evaluation. The meta-evaluation is defined as an analysis process, finding, and applying descriptive information and judgmental information about evaluating standards in different areas such as the utility, feasibility, propriety, and accuracy of an evaluation and its systematic nature, competent conduct, integrity, honesty, respectfulness, and social responsibility to guide the evaluation and report its strengths and weaknesses. The meta-evaluation is accepted and carried out to provide

the meta-evaluation findings and to draw justified conclusions. Continuous meta-evaluation can serve the needs of the users to improve their institution's administration, but this requires that the evaluation be an efficient and effective systematic process. These are conducted by evaluators with the requisite competence and professional standards, and they evaluate rigorously with additional tools and procedures which can be applied in the standards and principles of the evaluation as appropriate.

The conceptualization of meta-evaluation mentioned above may be helpful in every field of Social Science to ensure the accuracy and creditability of evaluations. Therefore, the importance of meta-evaluation is recognized by the users and evaluators. In general, evaluations can be applied and involve judging the evaluation of charity services, evaluation research and development, and evaluation projects, etc. The evaluation of evaluation as stated above is required since most evaluations are necessary in helping public executives to improve the evaluation system (Stufflebeam, 2001: 204-205)

Stufflebeam attempts to emphasize the importance of evaluating evaluations. In his article, "The Metaevaluation Imperative" in 2001 (Stufflebeam, 2001: 183) he states that the Meta-Evaluation and the evaluation of evaluations is a professional obligation of evaluators. Moreover, meta-evaluation is needed in all types of evaluation, including evaluations of programs, projects, products, systems, institutions, theories, models, students, and personnel.

According to the academics quoted above meta-evaluation has a large role to play within the overall evaluation system, and involves assessing the information needed and the evaluators, including other persons relating to the evaluation. The meta-evaluation provides the evidence required by the context evaluation, and to collect overall information in each aspect being assessed. There are advantages to using the judgments of affected persons in evaluations. Meta-evaluation consists of two main objectives; 1) references the decision based on worthy evaluations to help evaluators see the advantages of quality assurance and employing the system of evaluation at work; 2) discusses the appraisal of meta-evaluation to put into outline information in proactive judgments to use for controlling, examining, and adjusting the evaluation in each stage.

3.5.2 Definitions of Meta-Evaluation

Meta-evaluation is the “evaluation’s values” and “Second order evaluation”, a form of evaluation which provides the evaluation quality and others have defined it as an evaluation device for monitoring or quality control of evaluation studies. Michael Scriven introduced the term metaevaluation in 1969 in the Educational Products Report. He refers to this evaluation as a means of Second order evaluation or the evaluation of evaluation or evaluators. Meta-evaluation is defined as the evaluation of evaluations, evaluation systems, or evaluation competences (Scriven, 1969: 36) Additionally, Scriven points out that Meta-evaluation is an evaluation of finished project evaluations, those evaluations as stated above, are associated with; 1) evaluation’s values procedures and roles in practice; and 2) behavioral evaluation in specific evaluations (Taylor and Cowley, 1972: 84)

The definitions above are consistent with those of Daniel Stufflebeam (1974: 62; 2011: 183) He states that the concept of Meta-evaluation is defined in the article Meta-Evaluation published in 1974. The concept emerged as he was working at The Ohio State University Evaluation Center in 1963-1973. This concept was identified when the preceding concept of meta-evaluation was defined. Stufflebeam defined Meta-evaluation as the evaluation of evaluations. More specifically, it is defined in this paper as a procedure for describing an evaluation activity and judging it against a set of ideas concerning what constitutes good evaluation. This means that meta-evaluation is higher-order and includes evaluations that are secondary, tertiary, etc. Stufflebeam (1981: 151) defined Meta-evaluation as

The process of delineating, obtaining, and using descriptive and judgmental information about the utility, practicality, ethics, and technical adequacy of an evaluation in order to guide the evaluation and publicly to report on its strengths and weaknesses.

Cook and Gruder (1978) defined Meta-evaluation as the evaluation of summative evaluation which is designed as an evaluation system to collect information directly from other persons related to evaluation activities, and refers to the types of procedures in analyzing of meta-evaluation divided into three types; 1) secondary data analysis; 2) rating of evaluations against a set of criteria; and 3) research on research.

Thomas A. Schwandt and Edward S. Halpern (1988: 17-19) refer to Meta-evaluation as a method which focuses on enhancing quality. Aspects of affected persons in evaluation can be referred to as Meta-evaluation which is a method of quality assurance of evaluation stages, and discovers from the evaluation. On the other hand, the aspect of related officials or evaluators in joint meta-evaluation is a tool used for examining or enhancing quality. Thomas A. Schwandt and Edward S. Halpern point out that meta-evaluation needs judgments in order to investigate the performance evaluation accurately including creditability of results, and evaluation of conclusions.

Windsor, Boyd and Orleans (1998: 419-438) state that, Meta-Evaluation is defined as a systematic review of experimental and quasi-experimental evaluation research using a standardized set of methodological criteria to rate internal validity- efficacy or effectiveness of results.

Stufflebeam (1999) later defined Meta-evaluation into two categories; General definition and Operational definition. In general, he said, since meta-evaluation is a form of evaluation this means the assessment of worth and merit; thus the concept of meta-evaluation is the assessment of the worth and merit of an evaluation. Further, those evaluations have four criteria or standards of evaluations these are 1) Utility standards 2) Feasibility standards 3) Propriety standards 4) Accuracy standards.

With the definition of practical use of Stufflebeam, he states that Meta-evaluation is the process of delineating, obtaining and using descriptive information about the utility, practicality, ethics and technical adequacy of an evaluation in order to guide the evaluation policy to report its strengths and weakness.

Moreover, Stufflebeam (2001: 183-209) states the concept of Meta-evaluation is further defined in the article "The Metaevaluation Imperative", he offers both conceptual and practical guidance for conducting meta-evaluation, that is, processes, obtaining information, and making judgments.

Process: The metaevaluators interact with the people of the evaluation being assessed to acquire the metaevaluation information; the evaluator has planned the metaevaluation to reach mutual understandings on the important metaevaluation questions. In the mataevaluation concluding stages the metaevaluators should

recognize how to help the customers and other users to avoid overgeneralizing as well as draw justified conclusions.

Obtaining: The concerns here are the technical tasks required to acquire and assess the information needed to judge the target evaluation, in particular, the collection and assessment of evaluation contracts, obligations, and evaluator's credentials. The metaevaluators may interview, survey collect information and perspectives from persons have participated in or been affected by the evaluation process.

Judgment: This is related to the matter of usefulness and involves morals, and precision in the decision making process of evaluations. Stufflebeam states that insisting on the standards of project evaluation can be a framework of judging the meta-evaluation.

As stated above, Stufflebeam suggests making enlarged definitions used in the context of meta-evaluations in practice. These guide the evaluation and report its strengths and weaknesses so that other affected persons can judge the worth and fairness of projects.

Somwung Pitiyanuwat defines the "Meta-Evaluation", as the concept of "Meta-Analysis" designed by the Joint Administrative Committees of Philosophy Program, Educational Development and the Program of Research and Development, Srinakharinwirot University. Somwung Pitiyanuwat (2008) defines "meta-evaluation" as the judgment of internal and external worth of the evaluation.

The Dictionary of Educational Science (the Royal Institute Dictionary) (the Royal Institute, 2012: 352) denotes "Meta-Evaluation" as 1) a program judging the merit of evaluations whether appropriate standards have been used or to illustrate the standards of evaluation commonly agreed and composed of utility, accuracy, propriety, and feasibility; 2) a form of quantitative synthesis of studies that are selected for a set of similar studies, the investigators calculate and measure by using statistical data analysis to acquire the magnitude and significance of in-depth evaluation conclusions. The synthesis of studies is uses the first the data from the results of the evaluation of each study, and characteristics of studies which are used to conduct evaluation synthesis.

Sirichai Kanchanawasee (2004: 171) defines the meta-evaluation as follows:

As for the judgment of evaluation quality if any meet the quality tasks, the matter of judging the quality of evaluation should be “identifying evaluation questions” to be addressed, “methodology”, and “results of evaluation”. The evaluation of evaluations may be used as a device for controlling the quality of evaluation, and enable the follow-up and examination of evaluation, criticism, and comparison with the standards in action when evaluating or reevaluating.

Nonglak Viratchai (2007: 3-20) summarizes the definition of “meta-evaluation” references from the concepts of several academics who noted that the systematic process consists of the specific information needed, and the collection of information acquired by evaluating evaluations or by evaluators in order to conduct delineating to give worth and, judge appropriate worth consistent with the studies or evaluators compared with formulated standards. They also analyze in finding out strengths and weaknesses of each task including the synthesis of results of meta-evaluation or evaluators in past evaluations and evaluations of evaluations.

Through the definition of meta-evaluation as stated above, and taken together with those suggested concepts of academics, the researcher can summarize the definition of meta-evaluation defined in this paper as an evaluation process of evaluation reports to conduct delineating to decide the worth of evaluation reports by comparing with the standards of meta-evaluation identified in advance. In order to obtain information about the pros and cons of evaluations including advantages of controlling the quality and improving and developing the evaluation as mentioned above.

3.5.3 A Conceptualization of Meta-Evaluation

The creation of the Conceptual Framework is related to the Meta-Evaluation, Stufflebeam (1974: 62-63) states that meta-evaluation is a form of evaluation, thus the concept of meta-evaluation must be consistent with the concept of evaluation. Using

premises to advocate the conceptual framework, Stufflebeam introduces the concepts used in the conceptualization of eight premises to designate the Conceptual Framework of meta-evaluation, connected with the concept of meta-evaluation as follows:

1) Evaluation is the assessment of merit; thus, meta-evaluation refers to the assessment of the merit of evaluation activities.

2) Evaluation serves decision making and accountability; thus, meta-evaluation helps to provide information to support the evaluation conclusions and meta-evaluation provides retroactive information to help evaluators be able to examine their past evaluation work.

3) Evaluation must assess goals, designs, implementation, and results; hence, meta-evaluation should assess the importance of evaluation objectives, the appropriateness of evaluation designs, the adequacy of implementation and the quality and importance of evaluation results.

4) Evaluation provides recommendations in descriptive and judgmental information with appropriateness. Likewise, meta-evaluation should be conducted to make a judgment of the merit of evaluation work and suggest how the evaluations can be improved and how the findings can be used appropriately.

5) Evaluation serves all persons who are involved in and affected by evaluation programs being assessed or planned. Hence, meta-evaluation serves evaluators and all persons who are interested in the evaluation process.

6) Evaluation can be conducted by both insiders and outsiders who are selected to be evaluators. In general, when the insiders conduct the evaluation, these are called, “formative evaluation” for decision making, and outsiders conduct, “summative evaluations” for accountability. Hence, evaluators should conduct “formative meta-evaluations” and they should obtain external judgments of overall merit of their evaluation activities.

7) Evaluation involves the process of 1) delineating the questions to be addressed; 2) obtaining the information needed; 3) using the information in decision making and accountability. Hence, metaevaluators must implement three steps composed of the following 1) meta-evaluators must delineate the specific meta-evaluation questions to be addressed; 2) they must collect, organize, and analyze the

information needs; and finally 2) they must apply the obtained information to the appropriate decision making in accountability of tasks.

8) Evaluation must be technically appropriate, useful, and cost effective and meta-evaluation must be responsive to the same criteria and needs.

The principles of meta-evaluation supported by Stufflebeam (1974) have indicated that meta-evaluation has internal and external merit. Evaluations attempt to support decision making, accountability, and performance assurance to serve the evaluation utilization in order to improve implementation. Therefore, the merit of evaluating evaluations should provide information for decision making and proactive meta-evaluation should improve the evaluation work at each stage. The meta-evaluation is an objective evaluation; appropriate evaluation ensures the adequacy of implementation and the quality of evaluation results.

When comparing evaluation information in general and meta-evaluation, evaluation generally indicates information involving the attributes of projects, judgments of the quality of implementations, and recommendations to improve the projects. On the other hand meta-evaluation's information provides descriptions about the meta-evaluation's task, these are three attributes pertaining to 1) attributes of evaluation that have been used to describe the task, that is, evaluation objectives, appropriate design, planning, adequacy of implementation and the quality of the evaluation results; 2) results of meta-evaluation; and 3) recommendations that can be used to improve evaluations and to utilize meta-evaluation's findings.

3.5.4 Evaluation Types /Characteristics and Meta-Evaluation's Objective

3.5.4.1 Types of Meta-Evaluation's

To support decision making and meta-evaluation's purpose, there are 2 characteristics of meta-evaluation defined by Stufflebeam (2000: 96, 2001: 183) as follows; 1) Formative Meta-Evaluation takes place during the operational process or during the evaluation. Formative meta-evaluation helps to determine a primary focus for planning, conducting, improving and reporting appraisals. 2) Summative Meta-Evaluation is an evaluation of evaluations after a primary evaluation has been completed, and this stage might inform other persons involved in the evaluation to know the strengths and weaknesses at the end of the evaluation, and also judge merit and worth of all aspects of standards of good evaluations.

Meta-Evaluation requires the gathering of appraisals. This is called “Summative Meta-Evaluation”, and the implementation being evaluated is called “Formative Meta-Evaluation” Suwimon Wongwanich (2007) which states that meta-evaluation is potentially available from gathering meta-evaluation reports usually conducted to measure quality. However, the evaluation report should highlight its quality with information, evidence or clear documentation and adequate and explicit sources. The evaluation should be adopted and similar processes repeated and plausible evaluations should come from those appraisals. One example is a case study of Meta-Evaluation judged by the quality of Revolving Fund appraisal, which revealed the types of evaluation system and similar evaluating processes including adequacy, integral evidence and documentation when evaluating the appraisals. These appraisals assess the standards of revolving fund evaluations in Thailand, and highlight problems and barriers to revolving fund evaluations.

3.5.4.2 Characteristics and Objectives of Meta-Evaluation

The definition of Meta-Evaluation shows that Meta-Evaluation can be defined as the evaluation of evaluations to improve the meta-evaluation of projects, personnel, and generally assuring the evaluations are evaluated either by another evaluator or other independent groups. This means they are not primary evaluation groups. Note that Meta-Evaluation has employed the concept of project evaluations to implement evaluations, “the implementation of project evaluation” and “the project appraisal.” The meta-evaluation process starts its evaluation after implementing the evaluation contract, the evaluation of the evaluators’ role and credibility, instruments, and any procedures which are used for collecting data to evaluate the project evaluation and assess or arrange appraisals.

Stufflebeam (2000: 95) defined the meta-evaluation, as a process of delineating, obtaining, and applying all applicable information and evaluating the information to make decisions about the utility, feasibility, propriety, and accuracy when being assessed in order to provide recommendations and also indicate strengths and weaknesses of those appraisals. Stufflebeam defines the formal definition, Metaevaluation, as follows: (2000: 96)

Metaevaluation is the process of delineating, obtaining, and applying descriptive information and judgmental information about the utility, feasibility, propriety, and accuracy of an evaluation in order to guide the evaluation and to publicly report its strengths and weaknesses.

According to Stufflebeam, the Meta-Evaluation is an evaluation paradigm in management representation, and that meta-evaluation is presented by the proposer according to identified issues in the evaluation paradigm (Somwung Pitiyanuwat, 2008: 165) This paradigm aims at responding to the executives' and managers' needs concerning projects, programs, and those proposed to different agencies. There are significant evaluation paradigms in management (Worthen and Sanders: 1987, quoted in Somwung Pitiyanuwat, 2008: 313) which can be summarized as follows:

1) The leader of an Evaluation Paradigm in Management Approach; Stufflebeam, Welch, Alkin, Provus and others.

2) Evaluation Objectives in the Management refers to the basic idea that the management approach is that the evaluators' job is to provide information to the management which can be used to serve them in making decisions.

3) Dominant Characteristics of Evaluation in Management are to support rational decision making and help evaluators to facilitate each step in developing programs or projects.

4) The evaluators' Paradigm Experience can be helpful to develop programs, manage administration of the educational institutes, program planning, promptness of accountability, etc.

5) Roles to Enhance the Science of Evaluation are the evaluation processes in the management approach focusing on identified needs to inform specific objectives, consider alternatives, to design programs and alternative evaluations, and also follow up on actual use, and overcome obstacles through discussion of the results which have been provided. When the evaluators work with primary evaluation findings and users' needs are reduced or ended, Meta-Evaluation should be judged by its guidelines and be subject to sustainable assessment in normal working systems.

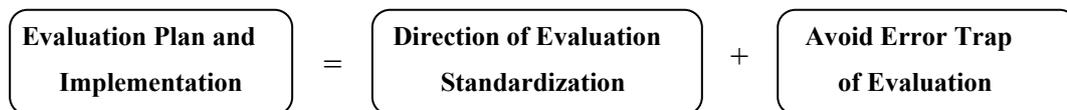
6) Standard-Decision Evaluation Quality is an evaluation paradigm for management and it depends on the conditions such as utility, feasibility, propriety, and academic technical accuracy.

7) Obtaining Advantage is an evaluation paradigm in management to allow the management program to cover all needs, and respond to managers and executive's needs involving required information, systematic evaluation processes, program development processes, clear-definitions for the management, suggestions, and diversity of information use according to the paradigm of the management approach.

8) Constraints of the Paradigm are an evaluation paradigm where the management believes decision making must be rational, but it may not be effective. The evaluation needs to emphasize the efficient organization and product model. While some evaluation management will emphasize less interaction with human-beings, it needs to carefully consider more interaction with managers and executives. These paradigm programs are seen as budgetary expenditure when they are used to assess the activities.

The Meta-Evaluation presents itself to provide a role for determining for "Formative Meta-Evaluation" in order to suggest and improve the evaluation, and "Summative Meta-Evaluation", an evaluation process which provides assessments of strengths and weaknesses and discloses the results to the public (Somwung Pitayanuwat, 2008: 84) as follows:

(1) Formative Meta-Evaluation is the basis of initiative evaluation, this occurs when the evaluators need to judge the assessment, they have to firstly make a draft evaluation which is conducted to help evaluators' decide what should be assessed and how problems should be defined. They also need to identify persons pertaining to the evaluation or target groups and customers including a clear of evaluation of objectives, contract formulation, needed information, Data-Collection Methods and Analysis, lists of evaluations, evaluation teams, budgets for evaluation, preparation of summaries and recommendations, and an alternative type and evaluation report method. Below "Formative Meta-Evaluation" is symbolized as an equation:



To summarize that Formative Meta-Evaluation refers to “Whether it becomes part of any evaluation plan and evaluation implementation which affects identified standards. This approach includes possible outcome indicators, accuracy and rationale, and further avoidance of errors when judging the formal evaluation. Thus, the significant primary agreement is that the maximum values of assessment draw on a disciplinary meta-discourse which maintains the highest values regarding the standards of evaluation.

(2) Summative Meta-Evaluation refers to its role of an important basis of evaluation program, that is, it shows inclusion values for meta-evaluation activities, and to manage promptness for accountability which should usually be accountable to the public in order to reveal the standard of meta-evaluation. However, to insure the credibility of the results, the summative meta-evaluation is conducted to serve the users’ needs and assess whether they have been met. It can be shown in symbolic form as follows:

$$\frac{\text{Performance Assessment}}{\text{Meta-Evaluation Standards}} \leq 1.00$$

The maximum value equals 1.00, and the proportion is nearly 1.00 which indicate the maximum values of meta-evaluation. The significant primary agreement of summative meta-evaluation is to be able to show the quality of evaluation work, rated by average scores and performance assessment according to the standards of meta-evaluation.

The objectives of Meta-Evaluation are to assess the quality in important evaluation work groups in order to provide recommendations for those meta-evaluations, to improve the meta-evaluation Here are some opinions of academics in Thailand and other countries:

Smith (1979: 5-12) states that Meta-evaluation is an assessment device for quality control of the evaluation which includes the theoretical development and performance assessment, aimed at four objectives, these are 1) evaluating quality, impact, or results of evaluations; 2) accountability and recommendation of evaluation reports; 3) control or identification of bias in evaluations; 4) interpreting values or advantages for new evaluation methods.

Rattana Buasoan (2007) states that the objective of Meta-Evaluation is to provide suggestions and improvements in the operation of meta-evaluation work to the evaluators, and also to suggest interpreting values and indicate fairness for submitting project evaluation reports, and then make those meta-evaluation reports available to the public. These are subsequently utilized in order to avoid erroneous decision making, wrong interpretation values, and misunderstanding of evaluation reports. They also inform on strengths and weaknesses of the project evaluations.

Samphan Phanphuek (2007) is from the Commission of Quality Assessment Development of Basic Education, The Office for National Education Standards and Quality Assessment (Public Organization). He states that there are four objectives in designing the Meta-Evaluation, these are 1) improving the evaluation process when being evaluated; 2) judging the standards and worth of finished performance evaluations; 3) arousing awareness of the importance of the evaluation and implementation according to evaluation standards and for enhancing public relations; 4) controlling evaluation standards according to authority and function.

3.5.5 Methodology for Meta-Evaluation

The methodology for the meta-evaluation is composed of two parts, the methodology for meta-evaluation, and meta-evaluation process, which are detailed as follows:

3.5.5.1 Meta-Evaluation Method

Davidson (2005) proposes three alternatives for meta-evaluation, that is, 1) the basis for judging meta-evaluation programs with reference to the Joint Committee on Standard for Education Evaluation (1994) which points to four standards such as utility, propriety, feasibility, and accuracy; 2) the meta-evaluations

discussed by different individual evaluation teams and are merged with similar evaluations. If some reports find different objectives, they can be merged and jointly apply both set of conclusions or references; and 3) integrated meta-evaluation, conducted by metaevaluators and discussed by contingency groups.

Scriven (2007: 201) proposes four methods for judging evaluation program standards for application by meta-evaluators, these are applied programs as follows; 1) Key Evaluation Checklist (KEC) or Program Evaluation Standards (Joint Committee, 1994), and Government Auditing Standards (GAO, 2007) can be used for evaluating and evaluation; and/or 2) other standards and principles in particular metaevaluations, Special Metaevaluation Checklist, and/or 3) evaluating and reevaluation with the view to be adopted as a similar process and to be compared to the results of evaluation; 4) reevaluation to be adopted as a different process and to judge the results set by comparison.

Suwimon Wongwanich (2007) summarizes the process of meta-evaluation, and proposes the conceptualization of metaevaluations. He separates evaluations into two types, that is, the Evaluation Site Visit Meta-Evaluation and Evaluation Report based Meta-Evaluation. These meta-evaluation goals or designs require different technical evaluation and implementation. The basis of the initial concept is to study information and read pertinent documents, which are collected for consideration by meta-evaluators. The meta-evaluators use their experience of considering and writing reports. When meta-evaluators visit the evaluation agencies, they observe the Evaluative Focus such as collecting data, reviewing documents, analyzing, observing, interviewing, and memo recording. However, there are some constraints these include budget, lack of experience of evaluators, poor or incomplete data. As for the concept of Meta-Evaluation to study evaluation reports and save time the evaluation reports must be superior in quality with evidence and clear sources. Judgment mostly focuses on the summative meta-evaluation, where it is interested in the judgment of the evaluation work and the effects on its scope. For example, if it covers a large area, the meta-evaluation can be chosen and submitted appropriately, while if it is a smaller area and the type of reevaluation is a similar process, then it should be the basis for evaluating reports and reading documents. Focusing on this research it provided a

basis for using Evaluation Report based Meta-Evaluation concerning Revolving Funds in Thailand.

Considering the Evaluation Report based Meta-Evaluation is proposed popularly by most meta-evaluators, the reports are called a program of “Summative Meta-Evaluation.” The meta-evaluators want information about evaluation preferences for the meta-evaluation during the planning of the evaluation and while being assessed. This is called “Formative Meta-Evaluation.” Notice that most Reviews of Literature of evaluating of an evaluation found that the meta-evaluators have been satisfied using the “Program Evaluations and Meta-Evaluation Checklist” developed by Stufflebeam (1999) This provides four elements of the meta-evaluation process; utility, accuracy, feasibility, and propriety. These are judgment processes developed from “Program Evaluation Standards” issued by The Joint Committee on Standards for Educational Evaluation (1994). This program is guided by the quality evaluation and reports its strengths and weaknesses. The checklist of a meta-evaluation program can be applied to the indicators to measure the evaluation quality under the standard framework of the four elements mentioned above. These have identified the standards consistent with the context evaluation when needed to evaluate each case.

3.5.5.2 Meta-Evaluation Process

Suwimon Wongwanich (2007) summarizes the meta-evaluation process as composed of nine steps which consist of; 1) identifying objectives and types of meta-evaluation; 2) establishing qualified meta-evaluation teams; 3) identifying the standards of decision making evaluation; 4) building evaluation tools; 5) collection of information; 6) analyzing data based on quantitative and qualitative approaches; 7) judgment of evaluation works according to the meta-evaluation standards; 8) proposing meta-evaluation reports; 9) summarizing the evaluation results and attempting to utilize the results

The meta-evaluation process is composed of ten main steps of meta-evaluation proposed by Stufflebeams (2000: 100-111; 2001: 191-202) these steps include:

- 1) Determine and arrange to meet with the stakeholders of the evaluation being assessed.

2) Establish a qualified meta-evaluation team who reliable, capable and able to entrust tasks to the stakeholders.

3) Defining the meta-evaluation team is a substantial matter which requires understanding of the appropriate meta-evaluation questions and has two main objectives; 1) the evaluators decide how the evaluation conveys important information, and how caters for the various needs of people involved in the survey; and 2) the meta-evaluators see merit in their findings and decide how to achieve the important needs. In order to provide questions, and concluding stages, the meta-evaluators must communicate with clients and others to help them understand, correctly interpret, and apply the findings. In particular, meta-evaluators must ensure the meta-evaluation questions relevant are adopted by stakeholders and must seek quality and worth in the whole of the subject evaluation.

4) Agree on standards to judge the evaluation systems or particular evaluations that are advocated for use in judging professional activities and the standards that may be appropriate in particular meta-evaluations are also judged by meta-evaluation experts. The basis for judging program evaluations are The North American Joint Committee on Standards for Educational Evaluation (1984, 1988) which also advocates project evaluations and a section for personnel evaluations. The above standardization can be jointly applied in a large educational evaluation such as the Hawaii State Board of Education and in a later merged and jointly applied with the Joint Committee's Program and Personnel Evaluation to focus on state policy. Those considering standardization should be aware of what was commonly agreed by Hawaii's system of educational accountability.

5) Frame the meta-evaluation – the contract is prepared from notes first obtained from evaluation works. It is necessary to produce the memorandum of understanding or contract held between the meta-evaluator and the client. The memorandum of understanding or contract requires a credible agreement between both participants in accordance with the meta-evaluation contract. Otherwise, in the case of an unconventional meta-evaluation contract, the evaluation process may be misunderstood, misinterpreted, criticized or cancelled.

6) Collect and review pertinent available information after finishing the memorandum of understanding. All information and evidence are

scrutinized pertaining to the subject evaluation. Initial information is collected, meta-evaluators then have access to all existent information or able to collect additional needed information if there is not enough information to judge the meta-evaluation. For example, it may be necessary to collect information on theories. Reliability and sufficiency of information is required to answer the meta-evaluation questions.

7) Collect new information as needed, including for example, on-site interviews, observations, and surveys. These can be used to prepare for a more complete meta-evaluation; besides, the required information can include on-site interviews with executives and the main stakeholders, and observations, etc. All the relevant further information is not only important to the preliminary evaluation results but also it provides clarity and reliability with reference to discussing summative meta-evaluation information including the recommendations of evaluations.

8) Analyze the qualitative and quantitative information and judge the evaluation's adherence to the selected evaluation standards. This is necessary to classify information according to quality analysis processes. Stufflebeam stated in The Evaluation Center's Meta-evaluation examples of evaluations of program evaluations involved a computer-based skill program, and line graphs and pie charts in order to help to analyze the data to judge the evaluation standards.

9) Judge the evaluation's adherence to appropriate standards, principles, and criteria.

10) Prepare and submit the required reports to deliver a meta-evaluation report or in some cases, the metaevaluators are contractually required to deliver many meta-evaluation reports. This depends on evaluation designs. Note that these reports span all major constituents included in four parts; an executive summary, a full-length report, an appendix of relevant materials, and copies of supporting transparencies. Moreover, every report must be jointly considered by the client before they are implemented. This is an example of the representation of analyzing meta-evaluations.

11) As Appropriate, Help the client and other stakeholders interpret and apply the findings. The meta-evaluation report has been submitted or produced draft sections for the report; these tasks have not been finalized and given to others. Subsequently, meta-evaluator's responsibilities in their tasks are crucially

important to enhance and help appropriately use meta-evaluation findings to be the basis of initial meta-evaluation.

In order to consider more ostensibly the processes of evaluation, Stufflebeam (2000: 107-109) gives the example of meta-evaluation. He examined a personnel meta-evaluation by the U.S. Marine Corp’s (The Marine Corps’s personnel evaluation system), which used meta-evaluation standards in four groups: utility, feasibility, propriety, and accuracy. This meta-evaluation work involved evidence, including a selection of the above standards for judging strengths and weaknesses in the personnel evaluation. This lead to averages, partially met or not met as demonstrated in Table 3.2 and discussed the meta-evaluation reports and used them in decision making (see Figure 3.9. These are summarized in Table3.2 which illustrates the standards in each group (see Table 3.3).

Table 3.2 Rubrics Used to Determine Whether the U.S. Marine Corps’s Personnel Evaluation System Satisfies the Conditions of Utility, Feasibility, Propriety, and Accuracy.^a

Categories of Standards	Degree of Fulfillment of Requirements		
	Not Met	Partially Met	Met
Utility	1. Three or more standards are not met.	2. At least 3 of the 5 standards are met or partially met, and at least 1 standard is not met. or 3. Fewer than 4 standards are met, all 5 are either met or partially met, and no standard	4. At least 4 of 5 standards are met, and none is unmet.
Feasibility	5. Three or four standards are not met.	6. At least 2 of the standards are met, all 5 are either met or partially met, and no standard is unmet. or 7. Fewer than 2 standards are met, and no standard is unmet.	8. At least 2 of 4 standards are met, and none is unmet.
Propriety	9. Three or more standards are not met	10. At least 3 of the 5 standards are met or partially met, and 1 or 2 standards are unmet.	12. At least 4 of the 5 standards are met, and none us unmet.

Table 3.2 (Continued)

Categories of Standards	Degree of Fulfillment of Requirements		
	Not Met	Partially Met	Met
		or	
		11. Fewer than 4 standards are either met or partially met, and no standard is unmet.	
Accuracy	13. Four or more standards are not met.	14. At least 5 of the 8 standards are met or partially met, and at least 1 standard is not met.	16. At least 5 of the 8 standards are met, and none is unmet.

Source: Stufflebeam, 2000: 108.

Note: ^aThis form is designed for use in judging the overall utility, propriety, feasibility, and accuracy of an evaluation. Use of the decision rules on this form requires that the user first judge whether the evaluation meets, partially meets, or fails to meet the detailed requirements of each of the 21 standards as they appear in the Joint Committee on Standards for Educational Evaluation, The Personnel Evaluation Standards (Sage, 1988), and an additional standard (Transition to the New Evaluation System) developed for this project.

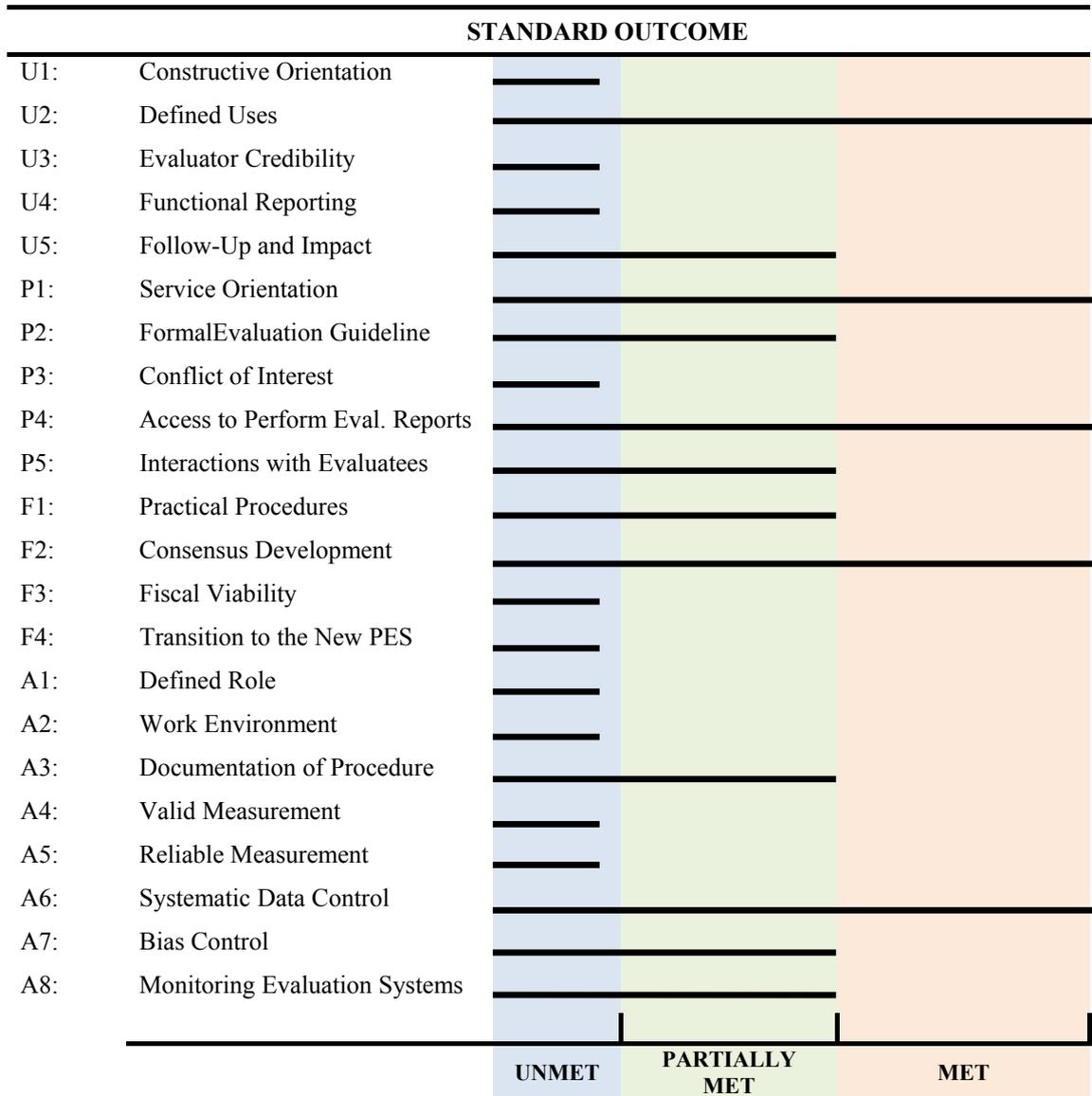


Figure 3.9 Summary of the Degree to Which the Adapted Personnel Evaluation Standards have been Satisfied by the Marine Corps Personnel Evaluation System.

Source: Stufflebeam, 2000: 109.

Table 3.3 Conclusions on the Degree to which the Marine Corps Personnel Evaluation System Satisfied Standards of Utility, Propriety, Feasibility, and Accuracy

Category of Standards	Conclusion	Rubric (from table....., above)
Utility	Not met	1
Propriety	Partially met	10
Feasibility	Partially met	6
Accuracy	Not met	13

Source: Stufflebeam, 2000: 110.

Sarah Tallboys' research (Tallboys, 2003) "Developing an approach for a summative meta-evaluation" aimed to develop an approach for a summative meta-evaluation. She proposes a meta-evaluation process, with five stages. Tallboys assessed processing data to study an international program of meta-evaluation including the Australasian Evaluation Society Inc. (2002) Stufflebeam (2001) The Joint Committee (1994 in Owen with Rogers 1999) Owen with Rogers (1999) Guba and Lincoln (1989) and Patton (2000) The results can be summarized as follows:

1) Written agreement: The meta-evaluation needs the program evaluation agreement to involve the stakeholders in order to foster understanding and to solve the problem of disputes among persons involved the evaluation work.

2) Interacting with clients and primary audiences: the meta-evaluation findings have been employed by the client and stakeholders in making appointments. Both groups should also participate in the meta-evaluation process.

3) Data management:

(1) Key questions: In formulating meta-evaluation's key questions and selecting questions meta-evaluation criteria that can have a mutual impact, it is necessary to define the meta-evaluation questions needed for meta-evaluation criterion and in some cases, to use meta-evaluation criteria to assess the meta-evaluation questions. Some important meta-evaluations answer the meta-

evaluation questions relevant to evaluators, metaevaluators, clients and primary audiences.

(2) Selecting and prioritizing criteria: It is necessary to assess the meta-evaluation propriety criteria set for stakeholders and audiences, and whether they conform to the requirements.

Table 3.4 Summary of Meta-Evaluation Steps

Stufflebeam (2000, 2001)	Sarah Tallboys (2003)	Definitions
1) Determine and arrange to meet with the meta-evaluation's stakeholders	-	Specifying the stakeholders and subjects relevance to the assessment
2) Establish a qualified meta-evaluation team	-	To establish qualified evaluation team in evaluating and evaluations who are reliable, competent and trusted by the stakeholders.
3) Define the meta-evaluation questions	3) Data management (1) Key questions (2) Selecting and prioritizing criteria	To define the meta-evaluation questions and objectives to evaluate and the evaluation work, it attempts to select appropriate questions for meta-evaluation to assess two main objectives: 1) considering attaining its worth that is how well it reaches the audiences' need for evaluation information (worth), and 2) considering the requirement of merit relevant to the meta-evaluation.
4) Agree on standards to judge the evaluation system or particular evaluation	-	Preceding meta-evaluation professional activities operated by the repository and conforming to the evaluation standards with reliability and acceptable to the meta-evaluation.
5) Frame the meta-evaluation contract	(1) Written agreement (2) Interacting with clients and primary audiences	Setting written agreement between recipients and metaevaluators.

Table 3.4 (Continued)

Stufflebeam (2000, 2001)	Sarah Tallboys (2003)	Definitions
6) Collect and review pertinent available information	(3) Data collection methods	Collection of evaluation information or additional information, especially, when inadequate information exists which can be used for the meta-evaluation and is comparable to the theory or creditability of obtained information to answer the meta-evaluation questions.
7) Collect new information as needed, including for example, on-site interviews, observations, and surveys		Before summarizing meta-evaluation, sometimes, it may collect additional information to increase completeness of meta-evaluation reports, not only to for primary decision making but to make sufficiently clear the meta-evaluation findings.
8) Analyze the qualitative and quantitative information and judge the evaluation's adherence to the selected evaluation standards	(4) Analyzing the data and judging an evaluation's soundness	To classifying diversity of information used to analyze evaluating and evaluations, they were analyzed to perform qualitative and quantitative approaches to judge the quality of evaluation according to the established evaluation standards
9) Judge the evaluation's adherence to appropriate standards, principles, and/or criteria		To judge meta-evaluation with appropriate evaluation standards and criteria
10) Prepare and submit the required reports	4) Reporting and dissemination	Prepare meta-evaluation reports by which, stakeholders approve the reports before publishing issues.
11) As Appropriate, help the client and other stakeholders interpret and apply the findings	5) Follow-up services	The meta-evaluation is an important topic for metaevaluators, which constitute their professional standards and are conducted to assist and develop such meta-evaluation, and utilize evaluation findings to form the basis of primary meta-evaluation.

(3) Data collection methods: To collect information, take account of meta-evaluation, and to answer the meta-evaluation questions, and the existent information is analyzed, including other information such as memos of understanding, evaluation plans, collected information, instruments, and reports. If there is not enough information and documentation to form the basis of judgment of meta-evaluation, the metaevaluators should make choices about pursuing other methods of data collection such as observation, interview, and investigation in order to collect additional information to support the meta-evaluation.

(4) Analyzing the data and judging evaluation soundness: Both analyzing and assessing information according to the selected evaluation standards, and judging meta-evaluation quality.

4) Reporting and Dissemination: Both metaevaluators and their stakeholders have to approve meta-evaluation reports which attempt to carry out the steps in a particular meta-evaluation plan.

5) Follow-up services: The metaevaluators and stakeholders should help the interpret and utilize the results so they are applicable beneficial, creative and well thought out.

The concept of metaevaluations according to Stufflebeam and Sarah Tallboys (see Table 3.4) denoted that the “Summative Meta-Evaluation” aims to monitor, control, and assess meta-evaluation works with four steps; 1) identifying objectives to assess the meta-evaluation works; 2) developing and improving the meta-evaluation standards appropriately to meta-evaluation works; 3) assessing meta-evaluations to help and determine the worth of evaluating works according to the standards of developing and improving; 4) the meta-evaluation needs to use the results and apply them for benefit.

3.5.6 Meta-Evaluation Checklists

The standard will be considered the characteristics or quality levels, accomplishments or suitability agreed by professional individuals (Sirichai Kanchanawasee, 2004) Standard setting is the process by which a standard used to define decision criteria corresponds to the results of the assessment of the score levels in testing. A test is served to the clients who are typically classified into two groups or

more. The results required by judgment criteria define levels of proficiency of those clients. A cutscore is simply the score that serves to guide decision making, and is called, the “Cut score” or “Evaluation Criteria” which means the characteristics determined as quality levels, accomplishments or suitability of resources, implementations or results of implementations.

The criteria test can be classified into two types, Relative Criterion and Absolute criterion. A kind of a relative criterion is developed from experience of comparative meta-evaluation and between the results of projects or a comparison among norms of general projects. Absolute criterion are developed from the rationale relevant to the standards of related objects, experts’ opinion involving the accepted professional standards of the evaluation field (Sirichai Kanchanawasee, 2004) and this is what most evaluators call, “Standard” or “Evaluation Criteria” or it is called, “Evaluation Standard Criteria” (Sirinthorn Sinjindawong, 2009)

By definition the user utilizes “Meta-Evaluation Checklists”. These checklists can be useful in meta-evaluations. For example, the standards most commonly used in The Evaluation Center, Western Michigan University, adhere to them. Lori A. Wingate (Wingate, 2002) states, “Metaevaluation checklists are, by definition, criteria of merit checklists. ..., metaevaluation checklists are also excellent guides for evaluation planning and management.” She also said that the checklists are designed for use in evaluating. The checklist by the Joint Standards Committee mentioned above, was key to ensuring its standards and accuracy and becoming a more trusted task of evaluation.

Meta-Evaluation Standard is recommended and disseminated all over the world, and thought to be acceptable as the international standard adopted as a meta-evaluation tool or to be applied and developed as a model appropriately to the objects being evaluated. As mentioned above, the meta-evaluation standards can be categorized as follows:

3.5.6.1 Meta-Evaluation Standard of Foreign Authors

The meta-evaluation standards of foreign academic authors has been accepted and disseminated worldwide. The meta-evaluation standards include 1) Program Evaluation and Meta-Evaluation Checklists developed by Stufflebeam (1999); 2) Guiding

Principles Checklists for Evaluating Evaluations (2005); 3) Evaluation Standards made by Davidson (2005); 4) Evaluation Standards created by Stufflebeam (2011)

The Program Evaluation Meta-Evaluation Checklists developed by Stufflebeam, have been adopted by the Joint Committee on Standards for Educational Evaluations (1994), and applied as per the above checklists. The Program Evaluation Standard has been used for the educational evaluation that is recommended and disseminated throughout the world. All available relevant aims to evaluate the strengths and weaknesses of each standard, using these lists, are based on four categories of standards; 1) Utility, with at least eight subcategories; 2) Feasibility, there are three subcategories; 3) Propriety, there are eight subcategories; 4) Accuracy, there are eleven subcategories. Therefore the total is thirty subcategories.

1) Program Evaluation Meta-Evaluation Checklist (1999)

(1) Utility

The results have shown information in the target needs of users covering all areas, timeliness, and able to improve and develop the implementation

(2) Feasibility

The meta-evaluation associated with feasibility in practice, appropriateness, being economical, and worth.

(3) Propriety

The procedures of meta-evaluation do not impact on any persons involved in evaluating, appropriate rules met and ethical discipline, security to related persons and subjects of the evaluation, and without any detriment toward the informants.

(4) Accuracy

The procedures of meta-evaluation are seen as a determination of accurate principles, and the provision of information to decision-makers from the right sources, instruments aligned to the target needs, validated with quantitative data and evidence consistent with the indicators, analyzing the data, interpretation, and representative of the evaluation results with accuracy. Then to summarize the meta-evaluation is used to prepare with appropriate techniques in order to get the conclusion, findings, and adequate information for judging the objects being evaluated.

Stufflebeam, Goodyear, Marquart and Johnson (2005) designed the Guiding Principle Checklists for Evaluating Evaluations (2005) based on the 2004 Guiding Principles for Evaluators. The lists of accountability checklist were sent to the American Evaluation Association (AEA) so that it could be used for evaluating and evaluation in both formative and summative meta-evaluation. There are five evaluation standards associated with other persons involved in the above evaluation, these are as follows; 1) A Systematic inquiry where there are nine checklists; 2) Competence of evaluators, there are seven checklists; 3) Integrity/Honesty, there are twenty-one checklists; 4) Respect for People, there are sixteen checklists; 5) Responsibilities for General and Public Welfare, there are thirteen checklists

2) Guiding Principles Checklist for Evaluating Evaluation (2005)

(1) Systematic Inquiry

The technique of meta-evaluation brought to assess the qualitative and quantitative data, identifying procedures, and strengths and weaknesses of evaluation questions, methods, and evaluation reports with appropriate information and documents including procedures of evaluation, and constraints of evaluation.

(2) Competence

The metaevaluators must be qualified, competent, educated, skilled, and have appropriate experience in evaluation practice, and understanding of evaluation methods, types of evaluation questions, and evaluation designs and enhancements and expertise in the evaluations to operate the evaluation.

(3) Integrity/Honesty

The metaevaluators must have integrity throughout the evaluation process, identifying information needed, including the evaluation designs and processes, communication with the apprasiees in all steps, and evaluating pertinent facts, and the report of its advantages from the evaluation.

(4) Respect for People

The value of individuals involved with the evaluation, informants, participants, and clients which adhere to the evaluators' morale and ethic, risk, and matters of concern to the participants of the evaluation.

(5) Responsibilities for General and Public Welfare

The metaevaluators must take into consideration the advantages and value associated with public and societal values, which are taken up to improve the continuous performance, additional transparent, linkage of evaluation process with decision making including taking into consideration the political factors relevant to the evaluation, and disclosure of information from different sources.

Davidson (2005) proposes that the meta-evaluation should ensure that the quality of documents used in preparing the evaluation reports has been done accurately and the results of evaluation summarized with the empirical contingency including sharing with the appraisees and stakeholders; moreover, the meta-evaluation must be assessed with ethicality and rules, expertise and appropriateness, that is, the evaluation and evaluation should determine five significant areas; 1) validity 2) Utility 3) Ethicality 4) Credibility, and 5) Cost-effectiveness.

3) Davidson's Evaluation Standards (Davidson, 2005)

(1) Validity

Judging the evaluation conclusion with accuracy, rationale, in particular the approach of quantitative and qualitative adherence to each standard and more specifically, to evaluation standards used to determine the most important subjects for carrying out the meta-evaluation.

(2) Utility

A good evaluation is to serve the recipients, the results should be relevant to the evaluation questions and the recipients' needs, the results of evaluation, findings aligned with episodic needs for users' decision making, and involving the system of good communication and a clear language, materials and channel of communication.

(3) Ethicality

The meta-evaluation should have completeness and fairness of evaluation information they are receiving, recognizing the human rights and providing benefit for the public which is a part of the evaluating evaluation process consistent with applied standards and determined by the law, ethicality of evaluation and professional standards, appropriateness of culture, morals such as having no negative impact on the participants, and providing benefit to recipients and keeping appraisals confidential.

(4) Credibility

The evaluation must be accountable and credible and have relevance to three main characteristics, that is, evaluators' involvement with the organization or project, knowledge of evaluations including familiarity with the context of the evaluation, independence and fairness without conflict of interest and importantly, professional evaluation and in-depth information inquiry.

(5) Cost-effectiveness

The value of evaluation held in auditing is for the accounting concerning the expenditure being incurred with the stakeholders such as hiring meta-evaluation teams, opportunity cost of personnel who have more duties in addition to evaluation. Including utilizing resources in the organization, framing of evaluation questions related to the reasons for expenditure seems to be advantageous to the organization and community because the evaluations can increase knowledge, competence, and development.

Stufflebeam (2011) proposed the conceptual framework, principles, and methodology for meta-evaluation published in the article, "Meta-Evaluation" in 1974. The methodology for meta-evaluation which has been proposed by Stufflebeam, says that the appropriate standards used for quality of evaluation through research or evaluating is in accordance with the concept of Lorrie A. Shepard (1977). In her article "A Checklist for Evaluating Large-Scale Assessment Programs" Shepard analyzed the comparative metaevaluation checklists. There are three checklists; Stufflebeam's Meta-Evaluation Criteria (1974), Scriven's Checklist for the Evaluation of Products Procedures and Proposals (1974), and Stake's Table of Contents for a Final Evaluation Report (1969). The latter have shown the importance to evaluation activities of educational meta-evaluations whereas Stufflebeam's (1974) evaluation checklist framework has emphasized the importance of general meta-evaluation.

The evaluation standards have been particularly identified by Stufflebeam (1974). There are three standards including 1) Technical adequacy, there are six checklists; 2) Utility, there are four checklists; 3) Cost/Effectiveness, there are eleven checklists. These are detailed as follows:

4) Stufflebeam's Evaluation Standard (Stufflebeam, 1974)

(1) Technical/ Adequacy Criteria

Internal Validity.

This criterion has shown if the findings are fair-minded and determining, "Does the evaluation design answer the questions it is expected to answer?" or "Are the results accurate and unequivocal?" and clear and adequate; at the least, the evaluation must produce accurate answers to the questions under their purpose.

External Validity

This criterion allows the findings to be applied to some related study results and be generally applicable in similar circumstances.

Reliability

This criterion is relevant to accuracy of the data which is connected to the study results.

Objectivity

This criterion is based on the validity and unbiasedness of the operation or the evaluators' private opinion not being involved in the situation being assessed. That means it is reliable in its judgment of the evaluation findings.

Relevance

This criterion has shown whether the findings respond to the objectives of the evaluation or not.

Importance

This is concerned about whether the essential data must be gathered to bring in the determination relevant to the purpose of the evaluation or not.

(2) Utility Criteria

Scope

The information has been taken into the evaluation analysis, adequate range to the evaluation, the information is connected to address and analyze the answers to the questions.

Credibility

This criterion is concerned about the evaluators' credibility and if its results have been unbiased and in conduct of evaluation.

Timeliness

The evaluation has met the required timeframe.

Pervasiveness

The evaluation findings concern the dissemination of the evaluation, by which we can observe that the audiences receive and use the findings from the evaluation and intended to use it for their relevance.

(3) Cost/Effectiveness Criteria

This concerns the need to make the cost of evaluations as low as possible without impact on the evaluation quality.

3.5.6.2 Meta-Evaluation Standard of Thai Authors

The Meta-Evaluation Standards of Thai academic authors are as important as those of foreign academic authors. This has been demonstrated by the writing of Thai academic authors who have developed the evaluation standards for evaluating and evaluation quality. They are Poj Sapheanchai (2001), Yaowadee Rangchaiyakul, Viboonsri (2008), Sirichai Kanchanawasee (2004), and the Office for National Education Standards and Quality Assessment (Public Organization). These authors have proposed the concept of Meta-Evaluation Standards, which are detailed as follows:

Thailand started with accepted essential academics of the educational meta-evaluation, Poj Sapheanchai's rationale for evaluation, points out the importance of educational meta-evaluation. He defined it in his article, "Analysis of Meta-Evaluation System" published in the educational research proceedings B.E. 2519 by the Ministry of Education. (Poj Sapheanchai, 2001: 123-131) He explained how to assess the efficiency of educational meta-evaluation. In particular he identified two main analyses among a range of meta-evaluation standards: 1) to analyze the subject of meta- evaluation, that is, analysis of the educational system, and 2) analysis of the meta-evaluation system (see Figure 3.10)

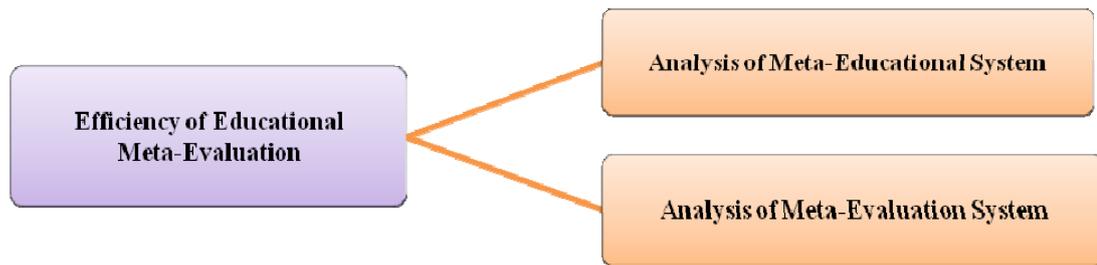


Figure 3.10 The Conceptual Framework of Evaluation in Efficiency of Educational Meta-Evaluation

The researcher has noted that the above concept has been presented in the Conceptual Framework of Evaluation in Efficiency of Educational Evaluations, therefore, it can be said that the quality of educational evaluations have two main elements as mentioned above, Poj Sapheanchai modified them as follows:

1) Analysis of the Educational System

It is crucial that it has been requisite for the educational system, that is, "Curriculum" which has the elements of principles which can be determined, they are 1) the policy, credibility or philosophy in each country depends on the belief and administrative system of each country; 2) the adherence to and educational policy of the country; 3) the contents and benchmarks of the subjects; 4) system of teaching and learning or instruction method of the contents to the students is consistent with the objectives, philosophy of education and administration of the country; 5) measurement process; 6) administration, service, and educational management.

2) Analysis of the Evaluation System

The purpose of evaluation seeks the objectivity and knowledge in order to be constituent in decision making and assessing value of educational activities. The meta-evaluation system is almost always used when there's a need to analyze scientifically. It contains six principles; they are, 1) the meta-evaluators must be able to be dexterous in studying the variables of the subjects they are required to assess; 2) they attempt to identify a clear goal and the scope of the evaluation; 3) the evaluation methods referring to techniques, and ways of measurement to obtain the information, objectivity, evidence, and so on, by which conduct to be used in constituents of educational evaluation; 4) the collection of information relevant to

measurement, and creating instruments of measurement; 5) the techniques used to analyze the data; 6) compare standards of a number of meta-evaluations when they are comparable to the goal of the subjects required in the assessment of “ how is it different or similar?”, “ And why?” “Is it accordance with its goal?”, and did it find the advantages and disadvantages.

Yaowadee Rangchaiyakul Viboonsri (2008: 19-20) is a scholar who has seen the importance of meta-evaluation. He emphasizes the need for meta-evaluations to judge the worth of projects and propose appropriate guidelines for the operatives in those projects on how to operate with the maximum efficiency. Thus, all according to judgments of the worth of meta-evaluation mentioned above, metaevaluators emphasize the background of good evaluation questions and the necessity including design of evaluation. They thought, it would distill accurate meta-evaluation, unbiased notions, easier understanding, and importantly notes and that the operatives must be given justice. They conclude that the meta-evaluation must consider three components, that is, 1) criteria 2) process, and 3) systematic techniques for reference to the results of meta-evaluation.

As for the accountability of the evaluation quality, Yaowadee Rangchaiyakul Viboonsri proposes the fundamental concept of evaluating quality of the evaluation which has been bolstered by three evaluation processes; based on 1) the goals and needs of the evaluation leading to the questions responding to those needs and obtained from information contained in the documentation being assessed; 2) analysis of evaluation by the tools of collecting data, statistical inference, analysis, follow-up field study and target groups who provide information, etc. Significantly, that evaluation process seems to be able to accomplish its purpose and to be appropriate in its context and general circumstances, in particular, how it served project; 3) the results of evaluation can provide actual justice and reliability and answer the question, “Does it reach the evaluators’ professional and moral needs?”, and “what steps lead to reach the meta-evaluation’s needs?” The above notions can be shown the conceptual framework of quality evaluation of the meta-evaluation (see Figure 3.11).

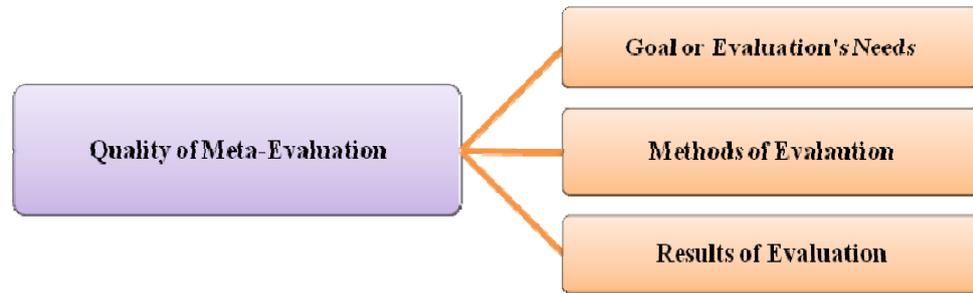


Figure 3.11 The Conceptual Framework of Quality Evaluation of the Evaluation

Sirichai Kanchanawasee is an academic who studies evaluation and also notes the importance of meta-evaluation. He states the results of the evaluation must be justified. Therefore, the meta-evaluation is an essential mechanism for follow-up, monitoring, examining, recommending, assessing a sound of evaluation (worth) and quality assurance of evaluation or the mechanism of controlling the quality of evaluation (Sirichai Kanchanawasee, 2009: 171-173) The Meta-Evaluation Standard is submitted for judging the quality of evaluation and included in three areas: 1) Evaluation questions 2) Methods of Evaluation, and 3) Results of Evaluation. These are detailed as follows:

Sirichai Kanchanawasee's Evaluation Quality Standards (2009)

1) Evaluation Questions

The accountability of evaluation meets the requirements and responds to the needed information. The extent in which evaluation questions should be appropriate to the activities and projects' needs and to pave the way to judge the worth consistent with the emergent needs according to the goals of those activities and projects whereas the evaluation questions should respond to the needed information of the users for making decisions, improvements, modification, and even managing activities and projects in order to develop society further and progress in the future. The analysis of essential information needed and participating in the evaluation question formulation of the users regarding the needed information. These are important to the quality of evaluation questions.

2) Methods of Evaluation

The accountability of the types of evaluation engaged should be objective and methodical and in accordance with the situations of the

evaluation. The method of evaluation should respond to its objectives and be able to achieve its goal of judging the worth of subjects of evaluation with accuracy and appropriateness. As seen above, the term of aiming at the worth of the subjects of evaluation depending on the context, then evaluation method is necessary to be aligned and appropriate with the context including being understood and accepted by the subjects. Hence, important components conduct the selected method of evaluation, formulating objectives and goals relevant to explicit evaluations, environment of evaluations, and experience of evaluators and subjects value.

3) Results of Evaluation

The accountability of coverage in utility, fairness, and credibility, all available relevant results of evaluation should emerge as the most important characteristics which can be utilized, and serve subjects' requirements. However, this benefit will only come depending on the evaluators who must be able to identify the scope of judging the users for utilizing the results of the evaluation. This can be seen as the relationship between the evaluators and those persons, and the evaluators should ground those people's needs in what information they need, and it involve cooperation, attention, approval of the result of evaluation, and the conduct of utilization which is taken from those results.

The conceptual framework of judging the quality of evaluation proposed by Sirichai Kanchanawasee, describes the conceptual framework in Figure 3.12. He elaborated on the method of meta-evaluation used by external evaluators who are free from the evaluated matter, and have specialized knowledge of the method of meta-evaluation, more experience relevant to research on the meta-evaluated matter, and morality in their minds. Such methods of evaluation have an effect on judging the quality of evaluation such as whether they are fair and credible or not.

The quality of evaluation work has different factors affecting standards, but the main factor is the metaevaluator. He should exercise carefully his evaluation duties, relevant steps of the evaluation process, and summarizing in order to judge the results of evaluation. Correspondingly Scriven's (1969) states that the worth of evaluation works is focused on meta-evaluators who are responsible for their own professionalism in reference to the evaluation works.

The evaluation’s reference to the individual’s needs has an effect on the processes or productivity of services to the public.

According to Sirichai Kanchanawasee’s concept it is important that the evaluators should conduct a sound of evaluation (worth) which is and a good job with integrity. The evaluators must establish a system of principles such as systematic evaluation, potential evaluation with the highest level of professional integrity, and which is fair to the subjects. The most important principle is that the metaevaluators’ responsibilities must be performed according to the quality standards (Sirichai Kanchanawasee, 2009: 229-233) To conclude, the ethical principles of the evaluators can be summarized as follows (see Figure 3.5).

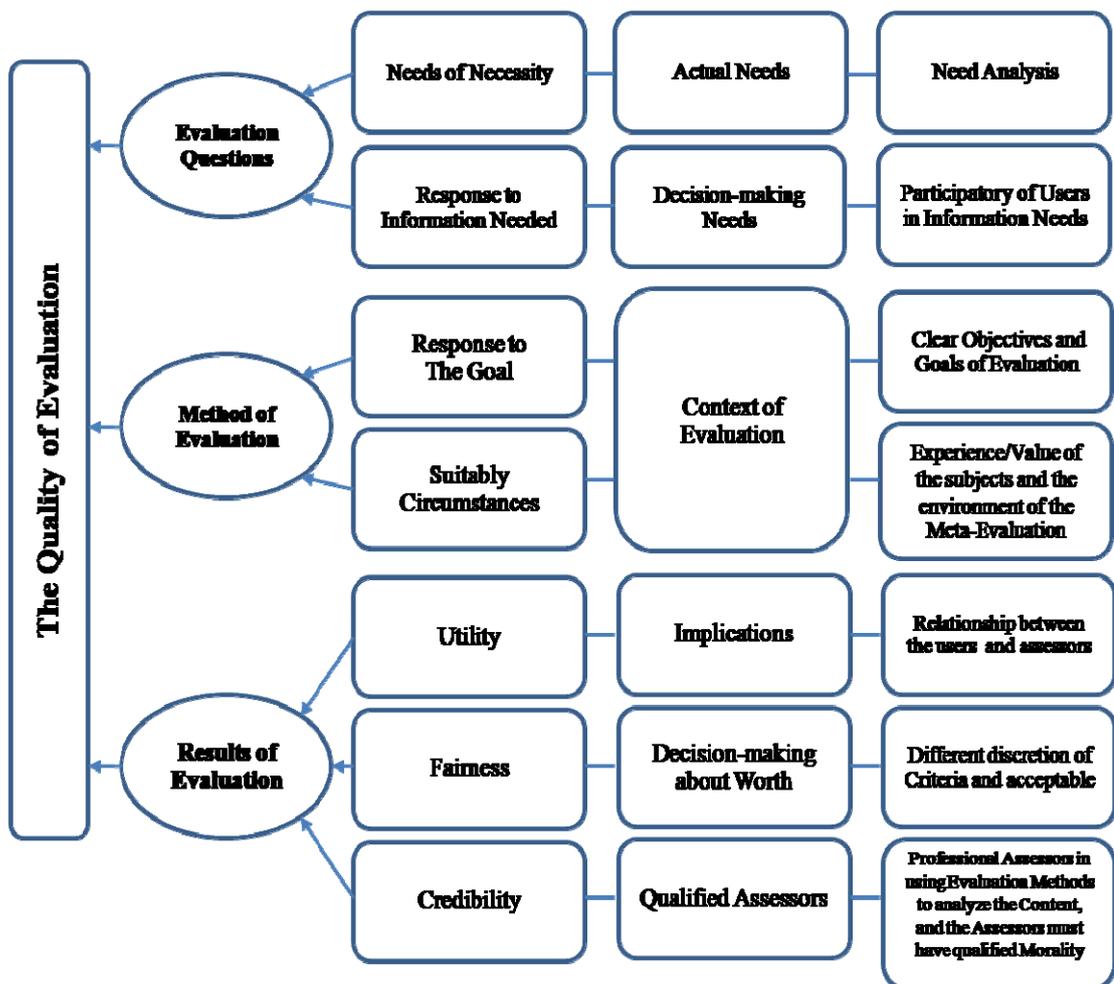


Figure 3.12 The Conceptual Framework of Quality Evaluation of an Evaluation

Source: Sirichai Kanchanawasee, 2009: 173.

Table 3.5 Ethic Principles of Evaluators

Ethic Principles	Definitions	Consideration Criteria
1. Systematic Evaluation	The evaluators must assess the subjects of evaluation using a database and empirical, reliable processes.	<p>1.1 The evaluators should consider, analyze the strengths and weaknesses, evaluation questions, and the subjects to select questions which can be utilized and identify the answer to those questions.</p> <p>1.2 The evaluators must assess with proper technique models and standards, and use both quantitative and qualitative approaches to acquire information from the evaluation with accuracy, precision, and reliability.</p> <p>1.3 The evaluators should identify criteria and standards to use for judging the worth of evaluations obtained from empirical and credible information.</p> <p>1.4 The evaluators recognize the evaluation reports covered by the concept of evaluation, methods and steps of the evaluation, constraints of outcomes that occur. However, the reports should provide pertinent matters, especially, in terms of negative outcomes, and use positive outcomes appropriately. In particular they should use positive wording, and the reports should have adequate details in order to be understood, interpreted and critiqued.</p>
2.1 Evaluation with potential professional	The evaluators must study and train as professionals, and always develop the knowledge and skills of evaluations.	<p>2.1 The evaluators should be qualified have the right educational background or training in evaluation in order to have the correct knowledge and skills to be an evaluator.</p> <p>2.2 The evaluators must assess according to the professional framework of evaluation.</p> <p>2.3 In the case of an experiment composed of sample groups and controlled groups, the evaluators must be confident there is no risk of negative effects on those groups.</p> <p>2.4 The evaluators must recognize the need to develop their skills and abilities to assess with quality.</p>
3. A highest level of professional integrity	The evaluators must communicate with the audiences presented	3.1 The evaluators must communicate appropriately and negotiate with different groups of audiences in a candid and sincere way. They should identify the

Table 3.5 (Continued)

Ethic Principles	Definitions	Consideration Criteria
	with candidness, and sincerity and evaluate with integrity and fairness.	<p>expense of the implementation of evaluation, constraints on its performance and the extent of performance of the obtained results in which meta-evaluators' responsibility is to present the standards-based judgment to inform uses of the findings.</p> <p>3.2 The evaluators must record the changes which deviate from the original plan and clarify the reasons when significant changes might impact on the scope of evaluation and the results.</p> <p>3.3 The evaluators must be responsible for preventing inappropriate methods which could lead to misinformation or affect the evaluation conclusion. The evaluators must recognize the need to communicate with the audiences and be aware of the reasons for the evaluations.</p> <p>3.4 The evaluators must recognize the need to create understanding about the results of evaluations and the fact they must be applicable and prevent the mistaken use of results.</p>
4. Responsibility of Evaluation to the public	The evaluators must take an interest in the worth to society, their right of receiving information, and providing some benefit to society.	<p>4.1 In the evaluation plan, the evaluators should recognize the need to take an interest in the existence of different elements in society and cover those within the scope. Besides, the scrutiny of audit when evaluating the worth for some particular areas creates a focus on some groups.</p> <p>4.2 The evaluators must recognize the need to evaluate both direct productivity and the results or impact on the audience when considering the participants. The evaluation reports should cover important dimensions that are of interest to the audiences or stakeholders and other different groups.</p> <p>4.3 The evaluators should create a relationship at the appropriate level aligned with the sponsors of evaluation including creating balance among the needs of evaluation of different groups involved. In a cases where evaluators encounter conflicting needs among groups or between evaluators and groups involved they must identify the</p>

Table 3.5 (Continued)

Ethic Principles	Definitions	Consideration Criteria
		<p>points of conflict clearly and mediate between these groups to solve the problems.</p> <p>4.4 According to democratic principles, the evaluators must realize the rights and freedom to receive information of the public. The evaluators should recognize the need to permit the audiences to receive some details of evaluation. Further the dissemination of evaluation should be controlled and arranged appropriately among stakeholders in different groups.</p> <p>4.5 The evaluators should respond to the benefit of the public whereas they have previously responded more to the related groups' needs. They should determine the public's benefit and which is important to both users and producers.</p>

Meta-evaluation is defined as the evaluation process of worth, value, politics, decision-making, and responsibility including the effective accomplishment of evaluating of evaluation standards. Thus, based in this definition, the evaluators must be direct practitioners in professional evaluation. Moreover, they should have a fundamental qualification in the characteristics of metaevaluators and an interest in metaevaluation areas and the morality of evaluators. This has been proposed by Yaowadee Rangchaiyakul Viboonsri, and summarizes the basis of evaluators' ethicality according to the notion of Stufflebeam and Madaus (1990) (Yaowadee Rangchaiyakul Viboonsri, 2008: 114-120) as follows:

Qualified Fundamental Evaluators

- 1) Academic Knowledge, continuing academic progress, investigating techniques for evaluation and modern types of evaluation, methodology, principles and measures, and effective evaluation
- 2) Knowledge of social science, psychology, and politics for analysis of various problems
- 3) Skills in fostering of relationship between other persons for effective cooperation with the audiences, projects, and incorporated requests if necessary

4) Knowledge of fundamental context relevant to projects being assessed including the types of management and project planning

5) Experience of evaluating and ability to write reports with delineation and other meaningful written communication

Evaluators' Characteristics

1) Like a scientist, generous, sharp-eyed, open-minded, thoughtful, discreet, rational, curious, alert to both quantitative and qualitative information

2) Equitable spirit and thought, unbiased, just, and public-minded with adherence to the appropriate standards

3) Self-confidence in judgment of the results of evaluation revealing pertinent information and to be consistent with the situation and advocacy

4) Creative thinking, competence in analyzing the situation or information with accuracy

5) Ability to pass on knowledge and be an effective consultant

6) Good relationships, friendly with co-workers or evaluation team and other persons involved

Yaowadee Rangchaiyakul Viboonsri (2008)

1) Integrity of a professional evaluator, the use of candid academics, dedicated, fulltime, aware of meta-evaluations, and agreements on standards and principles of evaluation

2) Responsibility for evaluation work, respect to the rights of the public and appraisees' in operating the projects, awareness of common interests, punctuality, and importance of completing evaluation reports in time

3) Discretion regarding information obtained from the audiences and relevant to the projects

4) Avoiding encroachment on the freedom of persons. The follow-up and collection of information from the persons involved, the latter is from aligned consent or with willingness

5) Morality when evaluating specific projects, provision of operative worth, based on every part when being assessed, evaluation report with integrity, and pointing out the constraints, problems, and then describing the results and recommendations in positive ways for the benefit work and society

Stufflebeam and Madaus (1989)

- 1) Arranging the evaluation written contract
- 2) Judging conflicts of interest openly and clearly
- 3) Evaluation reports both in oral presentation and written reports
- 4) The evaluation team must be esteemed, and must accept human rights, and be aware of desirable specific information
- 5) Evaluation design and implementation, evaluation must protect and recognize personal rights
- 6) Evaluators must respect human rights in all implementations
- 7) Evaluation should be finished and advantages and constraints in its implementation be identified
- 8) There should be an evaluation plan, and resource disbursement subject to credibility checks in the operation of each step

3.5.7 Meta-Evaluation Checklists

A Summative Meta-Evaluation is mostly approved by the meta-evaluators; it is favorable to discuss the documentation and evaluation reports which are the ones considered the formal literature of evaluating of an evaluation. Those evaluation works have been enabled to use the Program Evaluations Meta-Evaluation Checklist developed by Stufflebeam (1999) The judgmental information can be divided in four areas: Utility, Accuracy, Feasibility, and Propriety. These are derived from the Program Evaluation Standards of The Joint Committee on Standard for Educational Evaluation (1994) Note that the checklists mentioned above are designed to serve the evaluators who may want to evaluate their evaluation work. Further they can be applied appropriately in the context of an evaluation in order to assess the quality of evaluation of evaluation reports in each case.

From reviewing the standard and quality evaluation of an evaluation designed by scholars both in Thailand and other countries as mentioned above, it is possible to synthesize the Meta-Evaluation Standard which has been proved by comparison with the Evaluation Standard Framework made by Davidson (2005) and summarized in Table 3.6.

Table 3.6 Synthesizing Meta-Evaluation Standard

Davidson (2005)	Program Evaluation Meta-Evaluation Checklist (1999)	Guiding Principle Checklist for Evaluating Evaluation (2005)	Stufflebeam’s Meta- Evaluation Criteria (2011)	Sirichai Kanchanawasee (B.E. 2552)
1. Validity	<ul style="list-style-type: none"> ▪ Information Scope and Selection (U3) ▪ Value Identification (U4) ▪ Practical Procedure (F1) ▪ Political Viability (F2) ▪ Service Orientation (P1) ▪ Formal Agreements (P2) ▪ Fiscal Responsibility (P8) ▪ Program Documentation (A1) ▪ Context Analysis (A2) ▪ Described Purposes and Procedures (A3) ▪ Defensible Information Sources (A4) ▪ Valid Information (A5) ▪ Reliable Information (A6) ▪ Systematic Information (A7) ▪ Analysis of Quantitative Information (A8) ▪ Analysis of Qualitative Information (A9) ▪ Justified Conclusions (A10) ▪ Metaevaluation (A12) 	<ul style="list-style-type: none"> ▪ Systematic Inquiry (A1-A9) 	<ul style="list-style-type: none"> ▪ Internal Validity ▪ External Validity ▪ Reliability ▪ Objectivity ▪ Importance 	<ul style="list-style-type: none"> ▪ Clear Objectives and goals of Evaluation ▪ Experience/Value of the Audiences and the Environment of the Meta-Evaluation

Table 3.6 (Continued)

Davidson (2005)	Program Evaluation Meta-Evaluation Checklist (1999)	Guiding Principle Checklist for Evaluating Evaluation (2005)	Stufflebeam's Meta-Evaluation Criteria (2011)	Sirichai Kanchanawasee (B.E. 2552)
2. Utility	<ul style="list-style-type: none"> ▪ Stakeholder Identification (U1) ▪ Report Clarity (U5) ▪ Report Timeliness and Dissemination (U6) ▪ Evaluation Impact (U7) 	<ul style="list-style-type: none"> ▪ Respect for People (D1-D16) ▪ Responsibilities for General and Public welfare (E1-E13) 	<ul style="list-style-type: none"> ▪ Relevance ▪ Scope ▪ Timeliness ▪ Pervasiveness 	<ul style="list-style-type: none"> ▪ Clear objectives and goals of evaluation ▪ Experience/Value of the Audiences and the Environment of the Meta-Evaluation
3. Ethicality	<ul style="list-style-type: none"> ▪ Rights of Human Subjects (P3) ▪ Human Interactions (P4) ▪ Complete and Fair Assessment (P5) ▪ Disclosure of Findings (P6) ▪ Impartial Reporting (A11) 	<ul style="list-style-type: none"> ▪ Respect for People (D1-D16) ▪ Responsibilities for General and Public welfare (E1-E13) 	<ul style="list-style-type: none"> ▪ Credibility 	<ul style="list-style-type: none"> ▪ Analyzing necessary needs ▪ Participation of the persons who need to use the evaluation information ▪ Relationship between the assessors and the users who need to utilize the results of evaluation ▪ The Discretion regarding criteria and acceptable criteria consented to by audiences
4. Credibility	<ul style="list-style-type: none"> ▪ Evaluator Credibility (U2) ▪ Conflict of Interest (P7) 	<ul style="list-style-type: none"> ▪ Competence (B1-B7) ▪ Integrity/Honesty (C1-C21) 	<ul style="list-style-type: none"> ▪ Credibility 	<ul style="list-style-type: none"> ▪ Professional assessors using the Evaluation Method to analyze the content with morality
5. Cost-effectiveness	<ul style="list-style-type: none"> ▪ Cost Effectiveness (F3) 		<ul style="list-style-type: none"> ▪ Cost/Effectiveness 	

From the synthesis of Meta-Evaluation Standards in Table 3.5, it was found that the Evaluation Standard proposed by Stufflebeam (1999) and other meta-evaluation standards are not designed to determine the quality of evaluation from the factors of evaluators and cost-effectiveness. In fact, those factors can be used to consider analysis of the meta-evaluation as others evaluation standards, whereas an evaluation standard is one exception, it was called, the “Guiding Principle Checklist for Evaluating Evaluation (2005)” and emphasizes the evaluators’ qualifications such as ability, knowledge and background, characteristics, and evaluation management which led to determine the quality of evaluation, whereas the “Guiding Principle Checklist for Evaluating Evaluation (2005)” is emphasized more than other evaluation standards to determine the quality of evaluation.

However, this research is designed to evaluate the summative meta-evaluation which is commonly agreed to assess the quality evaluation of evaluation report for “Revolving Funds”. An Evaluation Standard Framework has been applied to any performance measurement and used for the development of the indicators under the Evaluation Standard Framework. In this way, the evaluation standard is in accordance with the situation and reality of the revolving fund evaluation system in Thailand, and notes that the evaluation information has been a tool to answer the research questions. Access to the meta-evaluation from the evaluation reports which is summarized obtained information from those reports or further data collection mostly related to stakeholders. Therefore, it is necessary to identify the evaluation standards and indicators to produce sound meta-evaluation information with fairness, ethics, further evaluators’ credibility plus formulation of a principal standard framework to assess the quality evaluation of evaluation report. Consequently, the Evaluation Standard Framework proposed by Davidson (2005) might be appropriate to formulate the principal standard framework for the quality evaluation of evaluation report for revolving funds. In this research, the form is designated to use in judging the validity, utility, ethicality, credibility, and cost-effectiveness of an evaluation.

As for synthesizing Meta-Evaluation Standards, here we analyze and display the documentation. The research relating to the evaluation standards and the meta-evaluation involves ten particular procedures used for implementing meta-evaluation: 1) Program Evaluations Metaevaluation Checklist (PEC) (Stufflebeam, 1999); 2) Guiding

Table 3.7 (Continued)

Validity	PEC (1999)	GPC (2005)	SMC (2011)	UNICEF (2007)	Australasian (2009)	Olsen & O'Reilly (2011)	Sirintorn (2552)	Sam- phan (2550)	Siri- chai (2552)	NPM, PE, BSC & KPIs, EU
4. Appropriateness for evaluation design, evaluation methods, analysis of enabling response to objectives for evaluation	√		√	√	√	√	√	√	√	
5. Analysis of context, environment for evaluation and appropriateness	√							√		
6. Appropriateness for Balanced Scorecard use in evaluation										√
7. Appropriateness for identified KPIs in measure of performance										√
8. Appropriateness for KPIs										√
9. Systematic collection of information	√		√	√			√	√		
10. Accuracy and credibility of information and evidence for evaluation	√		√	√			√	√		
11. Implementation of systematic evaluation, principles, and procedures needed								√		√

Table 3.7 (Continued)

Validity	PEC (1999)	GPC (2005)	SMC (2011)	UNICEF (2007)	Australasian (2009)	Olsen & O'Reilly (2011)	Sirintorn (2552)	Sam- phan (2550)	Siri- chai (2552)	NPM, PE, BSC & KPIs, EU
12. Completeness and accuracy	√									
13. Interpretation of analysis comparable to KPIs with accuracy and rationale					√		√			√
14. Accuracy, rationale, and credibility of evaluation conclusion					√		√			
15. Accountability of the quality of evaluation report					√		√			

Note: NPM, PE, BSC & KPIs, EU refer to the following concepts, theories and principles

- 1) New Public Management (NPM)
- 2) Performance Evaluation (PE)
- 3) Balanced Scorecard: BSC and Key Performance Indicators (KPIs)
- 4) A Theory of Evaluation Utilization: EU)

3.5.7.2 Utility Standard of Evaluation

This characteristic includes identification of stakeholders regarding the evaluation, meta-evaluation questions needed, response to demand for information, all obtained findings from the evaluation, information required by the users' needs, the need for decision-making, clear recommendations, plausible discretion and feasibility in practice, and results of evaluation agreed by the audiences. This involves the ten indicators seen in Table 3.8

Table 3.8 Result of Synthesizing KPIs used in Utility Standard for Evaluation

Utility	PEC (1999)	GPC (2005)	SMC (2011)	UNICEF (2007)	Australasian (2009)	Olsen & O'Reilly (2011)	Sirintorn (2552)	Sam- phan (2550)	Siri- chai (2552)	NPM, PE, BSC & KPIs, EU
1. Identification of stakeholders	√				√		√			
2. Identification of evaluation questions as needed									√	
3. Response to demands for information									√	
4. Creation and understanding evaluation questions, evaluation processes, and interpreting results of evaluation			√							
5. Implementation of participatory evaluation										√
6. Giving information from the evaluation according to the users' needs			√		√					
7. Timely Evaluation reports, aligned with the truth	√		√				√			
8. Evaluation report to display evaluation information with efficiency	√				√		√	√		
9. Clarity and feasibility of recommendation								√		
10. Plausible discretion and recommendations for development							√	√		

3.5.7.3 Ethicality Standard of Evaluation

The meta-evaluation task must satisfy evaluation standards which require a memo of agreement regarding evaluating with accuracy, credibility, and recognizing the need to communicate with the audiences in accordance with ethicality, fairness, human rights, social responsibility, and the public good. This includes disclosure of constraints and results of evaluations. These are composed of seven indicators as seen in Table 3.9

Table 3.9 Result of Synthesizing KPIs used in Ethicality Standard for Evaluation

Ethicality	PEC (1999)	GPC (2005)	SMC (2011)	UNICEF (2007)	Australasian (2009)	Olsen & O'Reilly (2011)	Sirintorn (2552)	Sam- phan (2550)	Siri- chai (2552)	NPM, PE, BSC & KPIs, EU
1. Memo of agreement of evaluation with accuracy, credibility							√			
2. To communicate relationships between the audiences							√			
3. To recognize ethicality, fairness, human rights	√	√					√			
4. To evaluate in accordance with responsibility to the public and public welfare			√							
5. Disclosure of results and constraints of evaluations							√			
6. Evaluation reports without bias	√						√		√	
7. Results of evaluation agreed by the audiences							√	√		

Table 3.10 (Continued)

Credibility	PEC (1999)	GPC (2005)	SMC (2011)	UNICEF (2007)	Australasian (2009)	Olsen & O'Reilly (2011)	Sirintorn (2552)	Sam- phan (2550)	Siri- chai (2552)	NPM, PE, BSC & KPIs, EU
8. Respect to the rights, worth of individuals of audiences involved in the evaluation		√								
9. Evaluation with social responsibility		√							√	
10. Skilled communication of evaluation reports							√			

3.5.7.5 Cost-Effectiveness Standard

The meta-evaluation task must have the following characteristics including value of resources for evaluation needed, allotment of budget for evaluation with appropriateness, evaluation culminating in changes in organizational culture, implications for benefits in thought, impact of evaluation culminating in benefit for society, economy, and environment. This is comprised of seven indicators as seen in Table 3.11

Table 3.11 Result of Synthesizing KPIs used in Cost-Effectiveness Standard

Cost-Effectiveness	PEC (1999)	GPC (2005)	SMC (2011)	UNICEF (2007)	Australasian (2009)	Olsen & O'Reilly (2011)	Sirintorn (2552)	Sam- phan (2550)	Siri- chai (2552)	NPM, PE, BSC & KPIs, EU
1. Arranging worth of resources	√		√	√	√	√	√			
2. Allotment of budgetary evaluation with appropriateness							√			

Table 3.11 (Continued)

Cost-Effectiveness	PEC (1999)	GPC (2005)	SMC (2011)	UNICEF (2007)	Australasian (2009)	Olsen & O'Reilly (2011)	Sirintorn (2552)	Sam- phan (2550)	Siri- chai (2552)	NPM, PE, BSC & KPIs, EU
3. Evaluation system culminating in changes in organizational culture										√
4. Implications for benefit in thinking			√		√					√
5. Apply evaluation in practice			√		√		√		√	√
6. Impact of evaluation culminating in benefit for society, economy, and environment				√						
7. Effectiveness derived by results of evaluation				√	√					

This research examined evaluations in five standard areas, proposed by Davison as mentioned above. These are used as the development framework for evaluating an evaluation. All available relevant indicators development processes have been synthesized from principles, concepts, and theories involved with the evaluation standards. They can be described as four conceptual frameworks, these are 1) a standard framework for evaluating an evaluation; 2) a conceptual framework of applicable evaluation; 3) a conceptual framework of evaluating standard development; and 4) a conceptual framework of principles, concepts, and theories relevant to evaluate revolving funds, which are consist with the New Performance Management (NPM), Performance Evaluation and Balanced Scorecard, and identifying Key Performance Indicators (KPIs). We can see how the indicators are linked to five main appropriate standards and can be enabled to evaluate the worth of evaluation as well as the evaluation standards in accordance with context, circumstance, evidence and

truth, related to the revolving funds in Thailand. The conceptual framework of developing the evaluation of an evaluation standard as stated above will be discussed in Chapter four.

3.5.8 Written Evaluation Reports

The evaluators' role is essential not only for preparing evaluations, and following this up until getting relevant findings from the evaluation, but also the evaluator has an important role in writing evaluation reports. These are an important part of the evaluation involving truth, analysis, recommendations from the evaluation based on information to achieve benefits by its use and required by the readers. Thus, this is a crucial part of the evaluation and the researcher must be concerned about what data can be obtained to write down in the evaluation reports and start to synthesize the components of the evaluation report and being supply standards in it. The "Program of Evaluation Quality of Evaluation Report" is a tool for evaluating the quality of evaluation reports for revolving funds.

Table 3.12 Major Components in Evaluation Reports

Components	UNDP	USAID	UNICEF	ONESQA	Somwung Pitiyanuwat	Sirichai Kanchanawasee
1. Title Page	√		√	√		
2. Details of Projects for Evaluation/Preface		√	√	√	√	√
3. Acknowledgements		√				
4. List of acronyms /Abbreviations	√	√				√
5. Contents/Tables/Figures	√	√		√		
6. Definitions of Terms		√				√
7. Executive Summary	√	√	√	√	√	√
8. Introduction	√	√		√		√
9. Objectives of Evaluation	√	√	√	√	√	√

Table 3.12 (Continued)

Components	UNDP	USAID	UNICEF	ONESQA	Somwung Pitiyanuwat	Sirichai Kanchanawasee
10. Scope and Limitations of Evaluation	√		√	√	√	√
11. Designs and Methodology/	√	√	√	√	√	√
12. Findings	√	√	√	√	√	√
13. Evaluation Conclusions	√	√		√	√	√
14. Recommendations	√	√		√	√	√
15. Lessons Learned		√				
16. References					√	√
17. Annexes	√	√		√	√	√

The researcher has synthesized the components of the evaluation report which were applied by the UNDP (United Nations Development Programme) (2008), USAID (United States Agency International Development) (2006) UNICEF PACIFIC OFFICE (2007) Office for National Education Standards and Quality Assessment (Public Organization) (2010) and the aspects of the components of the evaluation report proposed by the academic authors, Somwung Pitiyanuwat (2008) and Sirichai Kanchanawasee (2009) which are summarized in Table 3.12

A good Evaluation Report should contain the following (UNDP, 2008):

- 1) The title page provides the project or program being evaluated, the title includes information with a clear reference to the basic context of the evaluation
- 2) To identify the persons involved in the evaluation.
- 3) Information in the evaluation report must be complete, well-structured and well presented. This is the purpose of the evaluation, focusing on what was evaluated, what evaluation program was designed in the evaluation, what evidence was used in the evaluation, what conclusion was drawn, what recommendations formed, and what lessons were learned.

4) The evaluation report should be clear and easy to read with figures, complementary graphics, tables and illustrations which should be easily used and precise including timelines, implementations and budgets which should be listed in the annex.

5) The executive summary should be brief and contain key information such as key findings, conclusions, and key recommendations needed for decision-making.

6) The recommendations should be relevant to evaluation results and conclusions including the purpose of the evaluation and decisions to be made based on the evaluation. It should be formulated clearly and emerge in practice in a timely manner.

A good evaluation report must include three quality criteria (UNDP, n.d.) those are, utility, credibility, and relevance, described as follows:

1) Utility is considered the evaluation report's characteristics as follows:

(1) The report must present information on its relationship within the context of the evaluation and meet the readers' needs and add value to the subject of the evaluation.

(2) It must include an assessment process and display clear results of evaluation including the program of presentation of information which provides easy understanding and provides information for decision-making. The evaluation conclusions should be based on the relevance to each part of the evaluation report.

(3) The recommendations should be explicit and able to be conducted practice.

(4) The information provides knowledge relevant to the particular persons involved with the evaluation in order to support the accomplishments targeted by the evaluation.

2) Credibility seeks to insure the evaluation report to be trustworthy, rigorous, objective, valid, and reliable in the evaluation process and an instrument which can be utilized for the evaluation. Thus, the evaluation report's characteristics should be as follows:

(1) The meta-evaluators' capability demonstrates their professionalism to both clients and stakeholders relevant to the evaluation.

(2) There should be accuracy and validity in the contextual factors and circumstances, and the instruments provided for the evaluation should cover information, sampling, and external validity or relationships with other associated evaluations.

(3) There should be reliability and consistency in the information provided.

(4) The judgments must be transparent and based on negotiated agreement.

3) Relevance and appropriateness is about whether an evaluation report is relevant, appropriate, and adds value when it provides information or strategic information and gives appropriate information relevant to its goals. The conduct of evaluation must be aligned with national principles.

(1) The purposes should be clear

(2) There should be alignment with the national and government needs, harmonization and coherence with the UN and organization such as human development and human rights agencies.

(3) There should be appropriateness with organizational mandates and strategic priorities.

(4) It should provide advances in knowledge and priorities for development such as equity, capacity, cooperation, etc.

Office for National Education Standards and Quality Assessment (Public Organization) (2010), provide the format of Evaluation Reports and contain three main parts, that is, 1) Introduction 2) Substances 3) Lists of Annexes, these are detailed as follows:

1) Introduction: external title, internal title, executive summary, preface, lists of content, tables of content and figures of content (if any).

2) Substances are composed of three small parts: Introduction, Approach and Methodology and Results of an Evaluation

(1) Introduction: described totally information about the agency such as background and identity of institutions, philosophical concepts, vision,

mission statements, strategic plans, action plans, geographic information, organizational structure and administration, curriculum, and instructional program, the total number of students and personnel, budget, and others.

(2) Approach and Methodology: evaluation plans, implementation, monitoring for meeting program needs and assessment and arranging evaluation report.

(3) Results of Evaluation: provide evaluation presenting all units which have been evaluated and summarize overall results of an evaluation assessment at the institutional level and present the results of the evaluation for each criterion and performance indicator, and provide the strengths for enhancing the measures.

(4) Quality of Evaluation Conclusion: based on the conclusion of an evaluation all units which have been evaluated including identifying rationales which have been acknowledged or not. Standards should include the recommendations for the development, direction in the quality of development, and alignment of excellent implementation of educational institutions in each level of the evaluation.

3) Annexes: are relevant to the quality assurance system, evidential and statistical issues, names of the external evaluation team, meetings of program of evaluators, substantial conclusions of the interviews and names of the interviewees, details of institutional background, points and results of evaluation in each indicator, and details of standards and others.

There is a Thai professional scholar of evaluation, Somwung Pitiyanuwat (2008: 101) who points out that the types of the evaluation report should contain seven main components, including: 1) Substantial Conclusions for executives, 2) Introduction, 3) Methodology, 4) Results of Evaluation, 5) Conclusions and Recommendations, 6) Bibliography and 7) Annexes. These are comprised of the details of the program and its need for evaluation, data collection, formula, and statistics based on other information, etc.

Sirichai Kanchanawasee (2009: 221-227) introduces an important point when preparing to write the evaluation report and its components, he points out that the evaluation report involves the judgment on the worth of implementation of projects or the accomplishment of the projects. The report should contain adequate information which is open, brief, explicit, and clear and can be and applied as a constituent of

decision-making, and adhere to principles, with accuracy and existing evidence. The report should present the information which addresses the users' needs by which adherence to providing appropriate information to the right persons including providing some information about numbers, flow charts, graphs or figures which draw attention and ease understanding in order to be useful for the executives and be used for the recommendation of decision-making to enhance the projects.

The evaluation report can be divided into two parts; 1) Executives Summary Reports which provide the evaluation conclusion. Typically, they are a short written report, of 1-3 pages that can be sourced as a description of information for executives' decision-making. The format of this report contains three parts. They are the evaluation purpose, results of the project, and recommendations; 2) Formal Evaluation Reports are generally the academic evaluation report, based on discretion, clear details, covering all purposes, analysis techniques, results of the project, and recommendations. They can be classified into two types; (1) Formative Reports are an evaluation report for the project being operated to answer the questions and judge the worth of the implementation; (2) Summative Reports are an evaluation report for training carried out after the project is implemented and to identify the resulting outcomes and judge the worth of the implementation such as the achievement of the implementation, efficiency and effectiveness, cost, and findings, etc. The acquisition of information reports can be possible for executives' decision and influencing progress towards the outcome.

As for the components of the evaluation report, Sirichai Kanchanawasee summarized as titles are as follows:

- 1) Executive Summary
- 2) Introduction: principle and rationale (background of the project, significance of the evaluation, whom responded when passing information and conclusions), purposes of the Evaluation (general objectives and specific objectives), scope of the evaluation (main emphasis, population/sample design, timeliness), evaluation limitations (relevant to information, duration, and application), definitions (technical terms), intended beneficiaries (yield, goals and growth)
- 3) Details on the program: background, characteristics, purposes, goals, circumstances and personnel, activities, budget, and criteria used for judging evaluation value or standard.

4) Evaluation Method: a form of evaluation, quantitative questions, instruments for evaluation, data collection approach, how to analyze the information, method of evaluation value and evaluation report, and expenditure for implementing evaluation.

5) Outcome of evaluation: the outcome of analyzing the project (aligned with external and internal analysis), evaluation results of the processer (Did the evaluation operate according to the plan that the evaluators had original expected? Did it adjust, and were the problems or barriers?), Evaluation results reflect the effectiveness of the project (efficiency and impact).

6) Evaluation Conclusion: is an important part of the project which involves discussion (confidence in the evaluation result, comparison among the outcome and criteria of other projects, and the opinions of the persons involved with the evaluation), and recommendations (about policies, and action). Sirichai Kanchanawasee (2009: 163) suggests that effective written recommendations should be planned and negotiated with the persons who involved, and arranged based on findings. The recommendation can be created as long as it can be realistically implemented; it should not wait until the evaluation ends, so the report be drafted periodically and adjusted if necessary. The recommendation should be acceptable to every member and be impartial, fair, unprejudiced, and easy to read, precise, clear, and appropriate within the wider context.

7) Bibliography

8) Annexes: names of qualified experts, instruments of evaluation, formulas, methods of calculation, and tables, etc.

3.6 Related Research

3.6.1 Development of Meta-Evaluation Standard

3.6.1.1 Research of Foreign Countries

Olsen and O' Reilly (2011: 8) studied the methodology of research in the article, "Evaluation Methodologies" under the International Organization Development Ltd. of England. Olsen and O'Reilly state that Meta-Evaluation has been used for the understanding of evaluation processes under an agency or any

specific topic in order to understand how the evaluation process has been implemented to assist to bring about more efficient evaluations. Besides, the principles of meta-evaluation can help to determine weaknesses or constraints in the system of evaluation which the organization joint with the persons involved can apply in its assessment program in order to enhance the evaluation result. However, Olsen and O'Reilly point out the meta-evaluation standards can improve the standards used in the meta-evaluation to be more appropriate in contextual evaluation of an agency or, country, and the help form actions for international development.

Olsen and O'Reilly proposed the core standard framework for the meta-evaluation which has five standards: 1) Quality and accuracy of evidence: This is carried out jointly to develop the meta-evaluation measurements appropriately with the persons involved; 2) The credibility of evidence: Hereby connected with the evidence source such as meta-evaluators' credibility or evaluation organization associated with technical matters in the evaluation results; 3) Timeliness and practicality: this is concerned about policy and the decision-maker must be given the information he needs in time and with propriety for the situation including providing reasonably good information, clarity and appropriate information for decision-making; 4) Accessibility: demonstrates the evaluation results and the important evidence about the policy and information mentioned above, these are used for the policy decision-making of the executives; 5) Cost-effectiveness: This refers to the need to keep meta-evaluation cost-effective. Administration costs are lower in comparison with field visits to collect the data from the stakeholders.

In reviewing research in the field of the development of evaluation standards of the scholars foreign countries mentioned above, it was found that the evaluation standard framework introduced here seemed similar to the evaluation standards which included the five areas proposed by Davidson. Based on this analysis, the researcher has used this criteria as a core standard framework, nevertheless, the evaluation standard framework proposed by Olsen and O'Reilly, lacks ethicality which seems more important than the original areas. Due to the need to implement evaluations with fairness towards the recipients, stakeholders and overall society, especially, the evaluation of public sector's task toward wider society it is necessary to assess the evaluation quality by focusing on ethicality.

3.6.1.2 Research in Thailand

Sirinthorn Sinjindawong, Nuttaporn Lawthong and Sirichai Kanjanawasee. (2001) and Sirinthorn Sinjindawong (2009) investigate the meta-evaluation standards and application of developed criteria to assess the internal quality assessment of higher education institutions in Thailand. The information, was collected from the internal report meta-evaluation, and from the self-assessment reports of Meta-Evaluation of Thai higher education institutions in the academic year B.E. 2550, the total was 50 issues, and involved two groups of trained meta-evaluators, 28 in total. The researcher considers the meta-evaluation tools to be of three types such as the meta-evaluation checklist, meta-evaluation training curriculum, and meta-evaluation manual. It was statistically analyzed to perform the percentages, means, standard deviations, and the statistic of comparison with *t-test*, the confirmatory component analysis, was analyzed simply by the coefficient alpha, and reference summary, which found that 1) the meta-evaluation has five standards such as validity, utility, ethicality, credibility of instruments, and cost-effectiveness. These are the new meta-evaluation standards which include 5 standards and 38 indicators; 2) To construct credibility of meta-evaluation standards factor analysis was used and the generally coefficients were high value when used by more than 2 meta-evaluators and from 5 reports and 3) the quality of internal quality assessment reports in higher education institutions were generally of a good level and based on meta-evaluation standards, such as meta-evaluators' credibility, utility, ethicality, and validity whereas cost-effectiveness was only fair.

Results were beneficial for higher education institutions in providing a recommendation to improve the quality of the higher education institutions and to guarantee that evaluates findings from meta-evaluators had efficiency and effectiveness. In here, a new meta-evaluation standard has 5 standards and 38 indicators as seen Figure 3.13

From analyzing the quality meta-evaluation standards of evaluations by Sirinthorn Sinjindawong (2009) it was found that the development of indicators under meta-evaluation standards includes the 5 standards proposed by Davidson (2005) which are appropriate to be and applicable to evaluate the evaluation task. A useful guideline from meta-evaluation used for the internal quality assessment reports is

comprised of the process of developing indicators from the research about international evaluation standards from various countries. This has been used to formulate the indicators under various standards in accordance with the context evaluation of quality evaluation reports in higher education in Thailand. There are different standards for judging the worth of evaluations reports. To summarizing the judgment of evaluation quality standards should be developed according to circumstances. However, when judging evaluation standards in cost-effectiveness, it was found that there was a lack of cost-effectiveness in every group of higher education institutions due to the need to assign the internal quality evaluation reports and not determine any details of the report in the institutions mentioned above. In this case, a meta-evaluator cannot completely assess the quality standard directly from the reports and they are not be able to decide justifiably certain standards so important to the internal quality evaluation or whether the evaluation has achieved its aims or not and, if so, how and why.

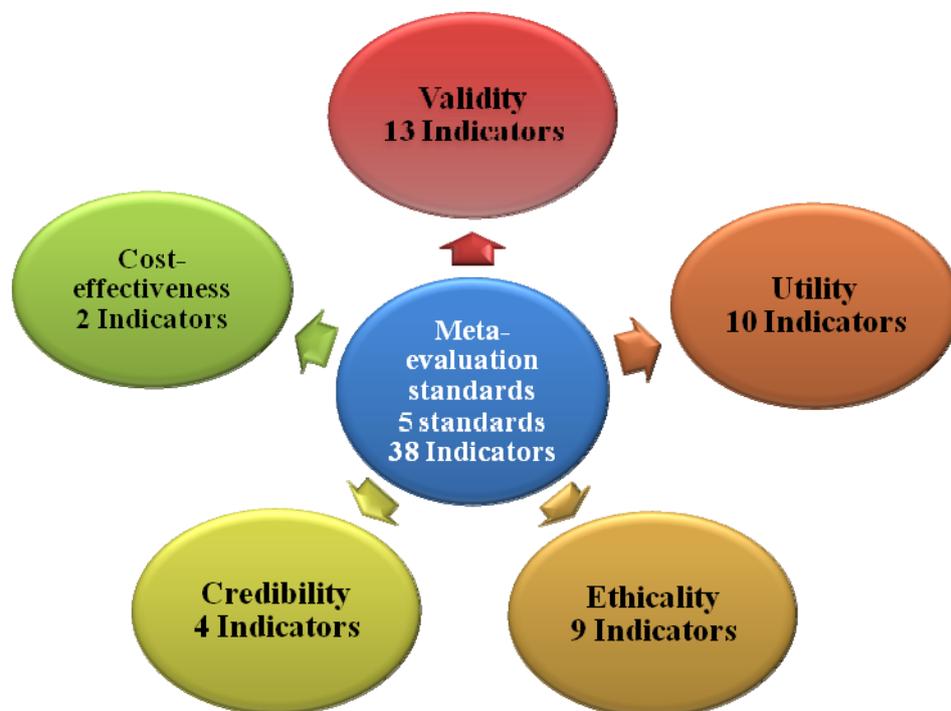


Figure 3.13 Guideline of the New Meta-Evaluation Standards

Source: Sirinthorn Sinjindawong; Nuttaporn Lawthong and Sirichai Kanjanawasee, 2011: 3.

Nevertheless, cost-effectiveness standards are important for judging the worth of evaluations under the principles of international standards frameworks and making choices about assigning relative consideration to be applicable to the judgment of the worth of the evaluation. It is necessary to consider expenses as in cash and non-monetary items, and the benefits such as organization, society, community, and the persons involved and the beneficiary's needs from the public sector's task such as clients in particular public sectors activities in allowing the revolving fund which is also prescribed by the establishment as an off-budget fund. Note that the skill of existing resource management and the public sector's tasks are not relevant to the budget, so it needs to assign relative importance towards the performance evaluation of the revolving fund. Thus, considering the cost-effectiveness standard is subject to the evaluation standard that must be taken into account when considering the most effective ways of implementing the evaluation activities.

According to Sirinthorn Sinjindawong's research (Sirinthorn Sinjindawong, 2009) the discussion of meta-evaluation needs to take into consideration the constraints, barriers to accountability and the cost-effectiveness standard to be consistent with integral rationales and determine other standards according to the principles of international standards, and the importance of the consideration of the cost-effectiveness of the meta-evaluation affects the revolving fund as mentioned above. In this case, the researcher brings "A Theory of Evaluation Utilization" as part of the development framework for the indicators under the cost-effectiveness standards in order to guide the evaluation results for revolving funds such as the advantages of evaluations and answer the question "Is it always appropriate for evaluators to carry out a meta-evaluation?" Notice that the evaluators know more clearly the evaluation quality and are able to use the results to answer the research questions and provide applicable meta-evaluation standards for other evaluations.

Samphan Phanpeuk (2007) proposed the quality evaluation standard of the evaluation by Office for National Education Standards and Quality Assessment (Public Organization) under the Act of National Education B.E. 2542, which allows a public organization to assess the standard and educational quality, it is called the Office for National Education Standards and Quality Assessment (Public Organization)

(ONESQA) and is an eminent “Public Organization”. It aims to enhance the criteria and the methods of internal quality assessment and assess the evaluation results of the instructional management in order to examine the quality of education and recognize the goal of principles and aspects of the instructional management at each level. These are under the law of the National Education the Office for National Education Standards and Quality Assessment (ONESQA). A public Organization formed in B.E. 2542. According to the ministerial regulations the system, principles, and methods of Educational quality assurance B.E. 2553, the define the external quality assessment as the “education standards and quality assessment, follow up, and accountability of the quality and the educational standards of the educational institutions managed by Office for National Education Standards and Quality Assessment (Public Organization) or an external evaluator.

The important purpose of the implementation of the external quality evaluation of educational institutions (by ONESQE.) is that the educational institutions are encouraged to develop the quality of education continually and improve the efficiency of their administration. They also assess the performance evaluation of the educational institutions such as strengths and weaknesses, stipulations for the achievement of goals including suggestions for improvement, and development of educational quality. This information is made available to the institutions and to report the judgments to the agencies involved and to the public. As for the managing administration or any implementation, this step is necessary to operate the evaluation system; one important purpose is the evaluation result so as to reflect the data they gather and report back. Feedback on the result of implementations is important for achieving the goals which the evaluators might identify including what could be weaknesses or barriers requiring adjustment to achieve the goals with quality and efficiency. In this case, we must concentrate on the importance of the evaluation, especially, emphasizing that the evaluators also need to evaluate the agencies to ensure accountability as a device to be addressed in any evaluative effort, and motivating the national agencies associated with the evaluation and sub-agencies, that is, the organization to be evaluated in order to continually improve its quality.

As for the development of the evaluation report framework for the external quality assessment by Office for National Education Standards and Quality

Assessment (Public Organization), this is derived from the Program Evaluations Metaevaluation Checklist by Stufflebeam (1999) and divided into 4 groups of standards and 30 indicators. ONESQE has applied this standard as stated to assess the external evaluation reports which can be grouped as 4 groups of standard and 11 indicators in order to judge the quality of the accreditation (Education) of the external evaluation report in the educational institutions. ONESQE had arranged the academic commission assembly to consider a form of evaluating and evaluation on Friday, October 20, B.E. 2549 and the board of directors of ONESQE approved the use of the assessment report framework for the external quality assessment in order to assess (Education) educational standards on Tuesday, November 28, B.E. 2549 (Samphan Phanpeuk, 2008) as seen Figure 3.14

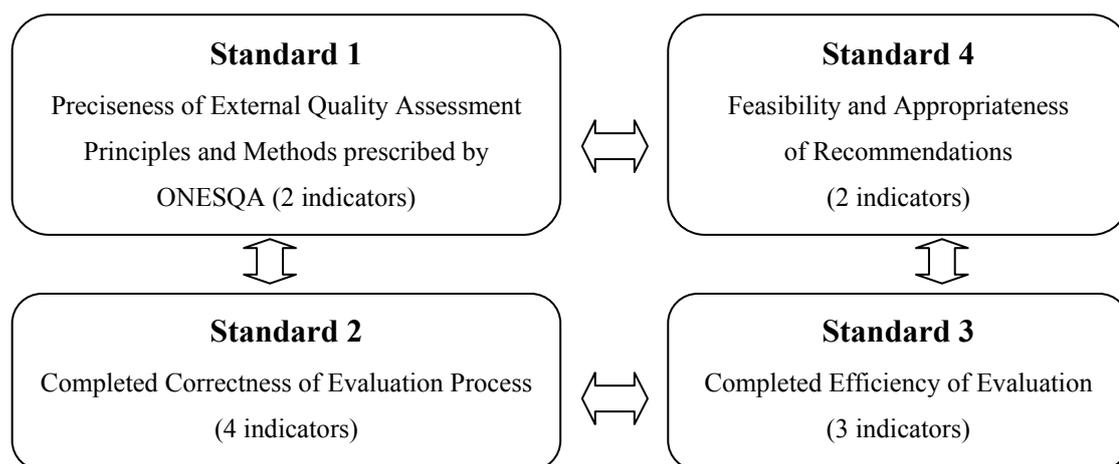


Figure 3.14 The Assessment Report Framework for The External Quality Assessment

Source: Samphan Phanpeuk, 2007.

As for the important components detailed to explain each standard, there are indicators used in the quality assessment of each standard as follows:

1) Standard 1: Preciseness of External Quality Assessment used in Principles and methods prescribed by ONESQA.

To determine if the evaluation result provides pertinent information to meet the needs and be able to adjust during implementation

(1) Evaluation is associated with the goal of the external quality evaluation

(2) The evaluation is relevant to the system, principles, and methods prescribed by ONESQA.

2) Standard 2: Completed Correctness of Evaluation process

To determine which methods can be feasible in practice they must be economical, worthy and appropriate.

(1) There is information collection with appropriate standards

(2) Completed information

(3) Right information analysis

(4) Interpretation of results analysis

3) Standard 3: Efficiency of the Evaluation

To determine the methods of the evaluation had no negative impact on the persons who involved with the evaluation and it was not detrimental towards the informants.

(1) Accuracy and credibility of the evaluation results

(2) Clear and correctness of the evaluation reports

(3) It provides benefits and is accepted as the evaluation report.

4) Standard 4: Feasibility and Appropriateness of Recommendations

To determine the right methods used in the evaluation to be matched with an academic matter, information collection and completeness associated with the indicators including information analysis and interpretation of the results and accurate propositions.

(1) Clarity and feasibility of the recommendations

(2) Reasonable recommendations

The assessment of the accreditation of the external meta-evaluation report by ONESQA is one of method for evaluating to improve the quality of educational institutions. If not, it wouldn't be recommended and the evaluators would offer other opinions and recommendations to develop the institutions. There is some guidance as to how to cover a set of judgments on the accreditation of the evaluation report, by which is grounded in considering the points of the checklists to

pinpoint the checkpoints of each indicator (4-6, and 14). Here the evaluation results of each indicator are based on judgments divided into 4 levels: excellent, good, fair, and poor. Those are scores in each indicator as seen Table 3.13

Table 3.13 Ways of Determination for Accreditation Result of Evaluation Report
Estimated from the Indicators' Points

Level of Evaluating Result Of Checklists	Lists Of Checkpoints				Approximately %
Excellent (4 points)	4	5	6	13-14	100%
Good (3 points)	3	3-4	4-5	11-12	75%
Fair (2 points)	2	2	2-3	7-10	50%
Poor (1 points)	0-1	0-1	0-1	0-6	Lower 50%

Source: Sumphan Phanpeuk, 2007.

When evaluating the indicators from the checkpoints, ONESQA estimate the scores on average, seen overall to consider the evaluation results from the significant indicators in order to determine the accreditation of the external evaluation report as seen Table 3.14

Table 3.14 Consideration of Overall Evaluation Results

Evaluation Result Overall (Average)	Significant Indicators' Results (not lower than "Good")	Meta-Evaluation
2.5 up	1.1, 1.2 and 3.1	Accreditation
		Qualified Accreditation
2.25 up	1.1, 1.2 and 3.1	Non-accreditation

Source: Samphan Phanpeuk, 2007.

Note: In the case of qualified accreditation of the report or non-accreditation, the evaluators must adjust the report according to the experts' recommendations

To conclude the development of meta-evaluation reports for the external quality evaluation by ONESQA, is derived from the Program Evaluations Metaevaluation Checklist by Stufflebeam (1999) and divided into 4 groups of standards and 11 indicators in order to achieve the main purposes of judging the quality of evaluation reports and examining the accreditation of the evaluation reports of educational institutions. This shows that the eleven indicators engaged in the development of the formulating principles framework and the suitable methods prescribed by ONESQA, have aligned the evaluation standard framework with the expediency of a specific evaluation program proposed by ONESQA. However, this meta-evaluation constitutes the components of four standards which are available and only used to evaluate the quality assessment in areas not covered with the evaluation standards in five areas proposed by Davidson (2005) This creates a limitation in judging the quality of evaluation reports, especially in terms of the cost-effectiveness where there are significant beneficiaries in a given evaluation when comparing expenditures such as cash and non-monetary items, but this program does not consider cost-effectiveness is an essential part in the judgment of the evaluation quality.

The consideration of overall evaluation results proposed by ONESQA has determined to sum-up from the meta-evaluation results managed by ONESQA that these are conducted not only to recommend the evaluation report, but also to consider expediency in the checklist of indicators needed that determine “Accreditation, Qualified Accreditation, or Non-Accreditation.” Here the researcher notes that these meta-evaluation program checkpoints recommend the above-mentioned meta-evaluation reports, and are consistent and appropriate for the role of ONESQA, which constitutes stages of monitoring, controlling, and paying attention to the evaluation quality of the educational institutions and to implement the standards. The quality assessment report approved by ONESQA, which has taken into consideration identifying significant indicators based on evaluation results which are not lower than good, including overall indicators’ points that will comprise all essential viewpoints in order to summarize will be used for judging the results of meta-evaluation quality for carrying out further meta-evaluations of revolving funds.

The meta-evaluation standard framework of ONESQA can be used to determine that the Credibility standard of the evaluators is not formulated to examine only for evaluation quality. In fact met ONESQA is responsible for identifying a qualified external evaluator, as reported on the problems of the meta-evaluation (Wattana Na Nakorn, 2549: 177) which found that the program evaluation quality was inconsistent with the evaluation work of ONESQA. The matter might be derived from some fundamental factors when deciding on evaluators; as a result, when determining the meta-evaluation standard framework is formulated to a particular need of investigating the evaluators' credibility and conduct must enable the evaluation of evaluation work to be carried out more effectively.

Nevertheless, the study investigates the external quality evaluation report of the educational institutions based on the meta-evaluation (Wattana Na Nakorn, 2006: 180-181) ONESQA defined the objectives and the methods of evaluating the external quality evaluation, information sources, and methods of collecting information. Thus, the meta-evaluators are not critically important to examine the plan of the external quality evaluation in those aspects mentioned above. However, the evaluation process must be carried out according to the highly respected and widely used program seen in Principle standards prescribed by ONESQA. The findings of this study can ensure that those standards are formulated according to the needs of frankness and clarity of the indicators, planning evaluations, and evaluation activities regarding the context of evaluation with appropriateness in order to reach the evaluation quality and the standards of evaluation more effectively.

3.6.2 Agree on Evaluation Standards for Applications Used

3.6.2.1 Research in Foreign Countries

Baba (2007) studied the meta-evaluation report of the research studies on meta- evaluation results managed by UNICEF PACIFIC OFFICE between 2003-2007. He aimed to examine the achievement of various projects which were being implemented at that time. He focused on the meta-evaluation principles needed as a tool in order to answer the research questions including the judgment on the worth and strengths and weaknesses of UNICEF and the UN. The evaluation standards were designated for use in the overall judgment and included 1) Relevance 2) Efficiency

3) Effectiveness 4) Impact, and 5) Sustainability. These standards resemble the international standards in general as they appear in the World Conservation Union (IUCN) (2000) Education Evaluation, Joint Committee on Standards for Educational Evaluation (1994) and the American Evaluation Association (AEA).

The results of this study mostly focused on 19 evaluation works, research studies, and some reviews. The results of the evaluation according to the principles of evaluating and evaluation work, found that all meta-evaluation works were very successful on average they were very good. Following analysis of strengths and weaknesses in some evaluation works it was found that it was necessary to improve the efficiency of the projects and some of the writers who had done the research studies. It was clear and consistent with the context of the research studies including the inclusion of research methodology to guide the writing of the tasks of regulation (TOR).

Milne (2009) introduced the concept of “Meta-Evaluation” in the Australasian Evaluation Society International Conference in 2009 which was held by Australasian Evaluation Society (AES). This organization’s key task is to supervise the professional evaluation results for the people involved with evaluation. Its members are mostly located in Australia and New Zealand. AES’s topic was presented in a case of “Summative Multiple Meta-Evaluation” to determine the assessment of the quality of evaluation reports, composed of 11 evaluation reports. The above meta-evaluation was also used to determine the evaluation standards divided into two groups: Quality of evaluation to determine; 1) Utility 2) Feasibility 3) Accuracy and 4) Propriety, those are AES’s evaluation standards derived from Program Evaluation Standards Checklist by Stufflebeam, and Policy relevant evidence to support continuation of the program to determine; 1) Appropriateness 2) Effectiveness 3) Efficiency 4) Value for money.

The quality of the evaluation results of the evaluation report can be divided into three levels: High, medium, and low, the result of the research revealed that based on 2 in 3 parts of the evaluation reports conducted the quality level was high, and 1 in 3 parts, was at medium. Determining the evaluation standards, a range of checklists for judging evaluation were found; Utility reported that the quality evaluation standard was high, the 7 reports’ results were high in Accuracy, and 10

reports' results were high in Feasibility, whereas only 2 reports' results were high in Propriety. Based on analyzing evaluation standards in terms of Policy relevance it was reported that its quality evaluation standard was high under the sub-standard, "Appropriateness", whereas when meta-evaluators evaluated other standards based on Effectiveness Efficiency and Value for money, there was only one report's result that was high.

3.6.2.2 Research in Thailand

Nonglak Virajchai and Wannee Jetchamnongnut (2005) studied synthesis in the evaluation result reports on external quality assessment in higher education institutions. There were three main purposes. Firstly, the external quality evaluation report on the higher educational institutions was based on Meta-Evaluation, and synthesized the external quality evaluation report on the higher educational institutions based on Meta-Analysis. Next, was to collect the findings from the research and propose policies for the development of the higher educational institutions, and the external quality evaluation by Office for National Education Standards and Quality Assessment (Public Organization) was to increase its efficiency and effectiveness. The results of the important research were composed of the results of synthesis relevant to the quality of the higher educational institutions, the quality of evaluation results and the external quality evaluation of the higher educational institutions, and the external evaluators' capabilities and roles to assess the meta-evaluations.

This study aims to research documents. The main data was provided by the external quality evaluation reports of the higher educational institutions which were accredited by the Office for National Education Standards and Quality Assessment (Public Organization), the total was 42 reports. The researcher identified the scope of this research comprising of: the information from the external quality evaluation report of the higher educational institutions, aimed at evaluating the information evaluation work of the quality of evaluation result according to evaluation of an evaluation framework, and the external quality assessment framework and information relevant to the external quality assessment of the higher educational institutions (Quality of the Higher Educational Institutions), the external quality evaluation process, and the external evaluators' characteristics. The instruments are related to the evaluation of an evaluation, that is, the Evaluation

Standard Checklist for Evaluating of Meta-Evaluation of the Project developed by Stufflebeam (1999) bolstered by The Joint Committee on Standards for Educational Evaluation, and composed of 4 standards, and 30 sub-standards. The new meta-evaluation standards consisted of utility, feasibility, propriety, and accuracy.

The methodology of this research was conducted according to the metaevaluation, and can be divided into 2 steps: Firstly, it has referenced a particular level of quality metaevaluation reports of external quality which are compatible between the implementation of evaluation and the evaluation standards by The Joint Committee on Standards for Educational Evaluation according to the principles of evaluating an evaluation. Secondly, the metaevaluations are referenced to the evaluation standards according to the form of the external quality evaluation of the higher educational institutions which was accreditation by the Office for National Education Standards and Quality Assessment (Public Organization) or ONESQA. The research was conducted to study evaluating an evaluation, and can be summarized as follows:

- 1) The characteristics of the external quality evaluation report of the higher educational institutions can be quite different. For example the length of these reports can be anything between 34-203 pages, present initial information, take an account of a diversity of raw data which are variously complete, the number of external evaluators differed from 4-14 evaluators, meeting days between 2-25 days, the amount of meetings among the institutions from 2-14 times, and submitted reports varied from 11 reports to 26 while some took less than 2 months to complete while others took 2-7 months.

- 2) The quality of external quality assessment reports of the higher educational institutions are advocated for use as the evaluation standard for evaluating projects. The Joint Committee on Standards for Educational Evaluation and the evaluation standards of the external quality evaluation framework of the higher educational institutions by the Office for National Education Standards and Quality Assessment are both used. In summary, meta-evaluation results of all institutions involve two main aspects; Firstly, most reports are evaluated according to the meta-evaluation standard, the results of meta-evaluation in higher education institution shows the utility (U), the results of the external quality evaluation can be

confirmed by information, clarity, worth and timeliness and be beneficial for the educational institutions. The results were very good. The feasibility (F) standard was moderate because the performance was appropriate, saved time and economized resources, and recognized the political power in the educational institutions. The propriety (P) standards were concerned with ethicality and human rights, the results were good, and the accuracy was fair. When considering Meta-evaluation results split by university it was found that the quality reports from the meta-evaluation in Public universities was higher than Rajabhat University. The results show that there are significant differences in statistics, and in practice. Secondly, the characteristics and methods of evaluating external quality were mostly determined to be consistent with the principles of the external quality assessment by ONESQA. Most of quality reports were quite good, whereas there were a small number of the reports whose results were good, and there was only one report which was excellent. The strengths of the external quality assessment of the educational institutions, were as follows: a) the consistency of the evaluation process, b) the scope of information according to the standards and indicators of the meta-evaluation including completed criteria, and c) the clarity of evaluation reports which identified weaknesses of the external quality assessment of the educational institutions. Those weaknesses included 1) the external quality evaluation report lacked consistency because some reports provided partial details, and these reports were delivered to us for discretionary use to give a perspective on the quality of tasks of those educational institution. The majority of reports failed to meet those details due to the constraints of the contents, even though there was some pertinent content based on meta-evaluation, but because of a lack of additional details needed, we could not gauge the quality of any educational institutions, b) the external meta-evaluation team had different capabilities culminating in different quality assessment reports.

The quality of external quality assessment reports of the higher educational institutions is due to differences between those universities or the external evaluators were different or both of them were. In cases where the external evaluators' capabilities may cause differences the qualified meta-evaluation teams might agree on potential evaluations to try to make them equal, but there will still be differences in the performance standards. There will be cases in which the external

meta-evaluation teams have agreed on potential equity in a meta-evaluation and standards, but they will still have differences in implementation. Therefore, the meta-evaluation of this research denotes that there is an urgent necessity in monitoring the external quality evaluation including consistency and standards according to the meta-evaluation standard; at least, it is acknowledged that a meta-evaluation is known to have reached an advanced agreement on a good level required on all standards with equity among the external meta-evaluators in each team.

Nonglak Virajchai and Wannee Jetchamnongnut's research highlights the necessity of standard formulation in the credibility of the meta-evaluators under the Evaluation Standard Framework so that the evaluation of evaluation quality is more complete. This includes the findings which form the basis for analyzing the problems and conditions relating to the evaluation of evaluation quality with more efficiency, and the recommendations for sound management and policies for improving the evaluation system with more effectiveness.

The Office of Knowledge Management and Development (OKMD) (Public Organization) (2008) studies the summative meta-evaluations relevant to the Project of Speedily Creating Good Characteristics of Children and Thai Youths, which aims at synthesizing the evaluation report of the schools' need to participate in the project, and reports on the evaluation of evaluation work of the internal evaluators. The researcher uses the criteria to be applied by the Joint Committee on Standards for Educational Evaluation by Stufflebeam which includes four standards: 1) Utility, composed of 2 indicators, 2) Feasibility, composed of 2 indicators, 3) Propriety, composed of 2 indicators, and 4) Accuracy which can be employed only in evaluating the internal evaluation in order to be able to take an account of the accordance between the results of the external evaluation task and the results of the internal evaluation task. The data was analyzed by content analysis, and also by percentages, means, and standard deviations. Additionally, the data analysis used basic statistics of quantitative data.

The results of this study are in the part of the evaluation of evaluation quality and consistent analysis of the evaluation results, which is based on the results of evaluation result of the schools' implementation under the projects. The total number of schools was 25. This study found that in the results of the implementation of the projects in the 25 schools the propriety standard was very good.

Whereas Utility, Feasibility, and Accuracy were good, the accordance with the meta-evaluation standards between the result of the external evaluation task and the result of the internal evaluation task found that when each task was examined they were significantly different (at .01 $r = .726$).

3.6.3 Evaluation of a Meta-Evaluation

A meta-evaluation by Windsor, Boyd and Orleans (1998: 419-438) previously evaluated the research for the quality of smoking cessation intervention among pregnant woman. The total was 23 projects and proposed 5 methods as follows: 1) evaluation research design, 2) sample representativeness, sample size and power estimation, 3) population characteristics, 4) quality measurement), and 5) repetition of interventions based on meta-evaluation standards. The results found that there were only 11 projects which showed the methods of sufficient quality to achieve an efficient outcome, whereas most of those projects might be have been flawed by inadequate planning, biased findings, and errors in interpretation of the participants in those projects.

Chapman (2003), is a President and senior advisor of Summex Corporation. He describes setting up the meta-evaluation work in practice in the article, titled, "Meta-Evaluation of Worksite Health Promotion and Economic Return Studies" and published in the journal "The Art of Health Promotion Newsletter". He points out that the highly respected health promotion and protection has grown more than anticipated. Thus one should seek to review and update the information relevant to Health promotion programs, and there should be more interest in exposure to the meta-evaluation. Larry Chapman, MHP evaluated the meta-evaluation to delve deeply into the literature relating to the impact on the economy and published in Health promotion programs. The total number of issues was 42. The purpose of this study was to assess the worth of the evaluations published in this magazine. He studied the validity, and proposed to develop the meta-evaluation research in 7 standards, they were as follows: 1) research design, 2) sample adequacy, 3) quality of baseline delineation 4) quality of measurements used 5) appropriateness and ease of repetition of interventions 6) length of observational period 7) recentness of experimental time period. Results found that there were the sample groups although these increased and

newly-developed applications were used for meta-evaluation. There was greater length of observational periods, and the research design was clear and certainly found this standard had been adopted to strengthen the assessment system for evaluating the research quality and useful in evaluating the relevant impact on the economy. He also identified acceptable responses from other constituents of campaigning for health. Larry Chapman, MHP has stated that the result of meta-evaluation indicates a lack of methodology and standards to conduct analysis of economic systems of the project. However if different measurements were used including variables of economy to measure a diverse economy, alternative research design, testing with statistics, and an attempt to set the consensus in such situations, one might justifiably decide the evaluation impact on the economy.

3.7 Conceptual Framework used in Research

As for the Meta-Evaluation Standard, the researcher has decided to use the Meta-Evaluation Standard Framework designed by Davidson (2005). These are formed of 5 main standards to judge the evaluation system. The indicator standards have been developed to be applicable to the documentation and research related to the concepts and five main theories are discussed: 1) concepts, theories and principles related to new public management 2) concepts, theories and principles of performance evaluation 3) concepts and principles related to the evaluation composed of the concept of Balanced Scorecard (BSC) and formulation of Key Performance Indicators: (KPIs) 4) concepts and theory of evaluation utilization 5) concepts, theories and principles related to meta-evaluation, and also these concepts of meta-evaluation processes should be applicable to the evaluation of evaluation quality reports for the revolving funds in Thailand.

3.7.1 Background of Conceptual Framework

Based on the conceptual framework attained of this research, the researcher employed meta-evaluation standards appropriate for off-budgeting evaluation typical of revolving funds. More specifically the Thai government decided to evaluate the revolving funds continually since B.E. 2547. But now there is no formally presented

judgment of the meta-evaluation quality that has satisfied systematic international standards with accuracy, and there's been no effort to evaluate the meta-evaluation quality in a substantial way. This research is based on the development of meta-evaluation, and the meta-evaluation checklist that is particularly important as the approach to examine the evaluation quality for evaluating the revolving funds in Thailand. Consequently, the researcher must gather principles and important concepts related to the assessment of revolving funds including those conducted by the management. The evaluation management is considered a tool which needs to be applied to the evaluation system for assessing revolving funds, and the main concept of meta-evaluation, with all its relevance resulted in a systematic focus on the attempt to set the conceptual framework in this research.

3.7.2 Conceptual Framework in Research

The development of meta-evaluation standards for evaluating the quality of the evaluation reports for the revolving funds in Thailand, was obtained from the Meta-Evaluation Standard Framework of Davidson (2005). There are 5 main requirements; 1) Validity, 2) Utility, 3) Ethicality, 4) Credibility, and 5) Cost-effectiveness. The researcher studied valuable scales related to the meta-evaluation standards, and all available and relevant meta-evaluations in both Thailand and other countries including concepts, theories and principles related to new public management, the evaluation of new public management (NPM), evaluating of Balanced Scorecard (BSC) and formulation of Key Performance Indicators, and concepts and theories of evaluation utilization. These were synthesized to develop those indicators under five main standards to be an appropriate meta-evaluation in the context of evaluating the revolving funds in Thailand. Using these steps, judgments were formed about the development of meta-evaluation standard models to examine the evaluation quality for evaluating the revolving funds according to the concept of meta-evaluation as seen Figure 3.15, 3.16, and 3.17

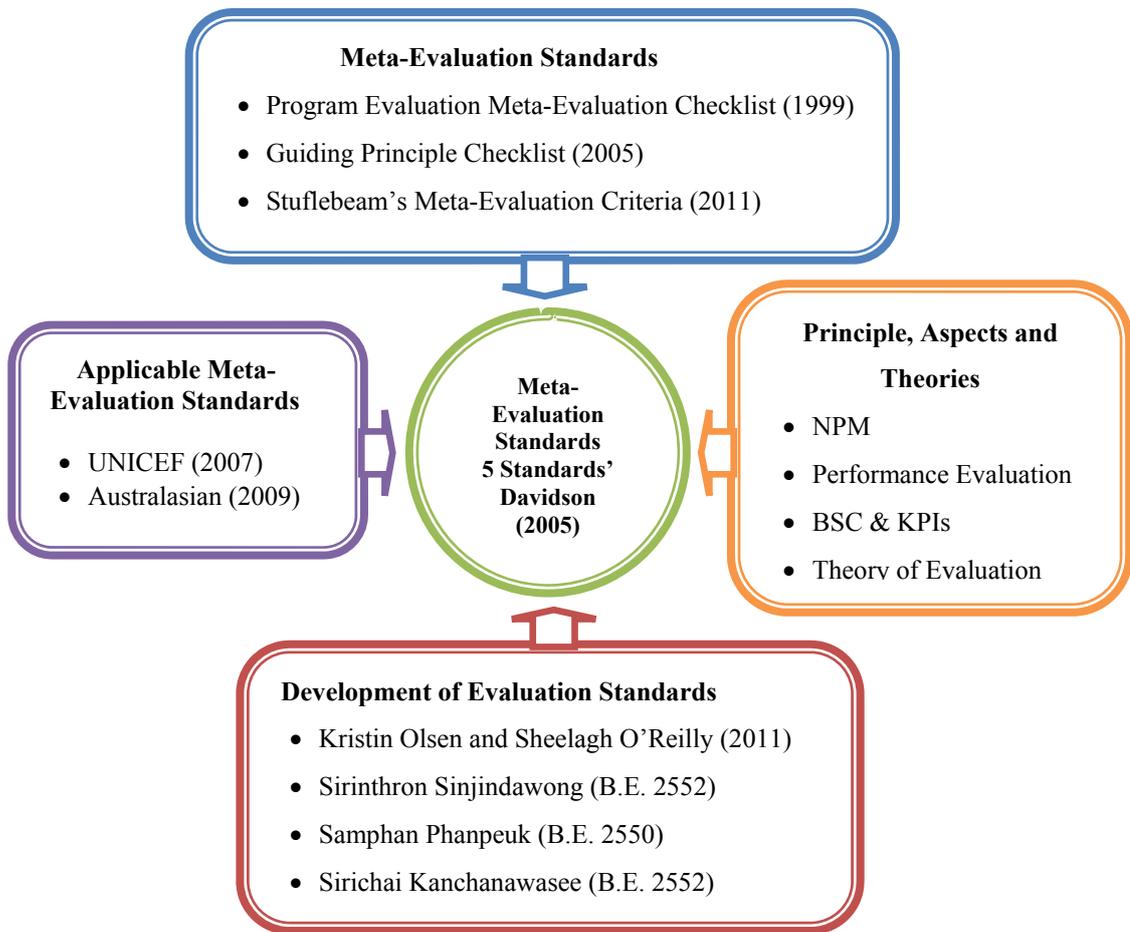


Figure 3.15 Development Guiding Framework Used for Meta-Evaluation Standards

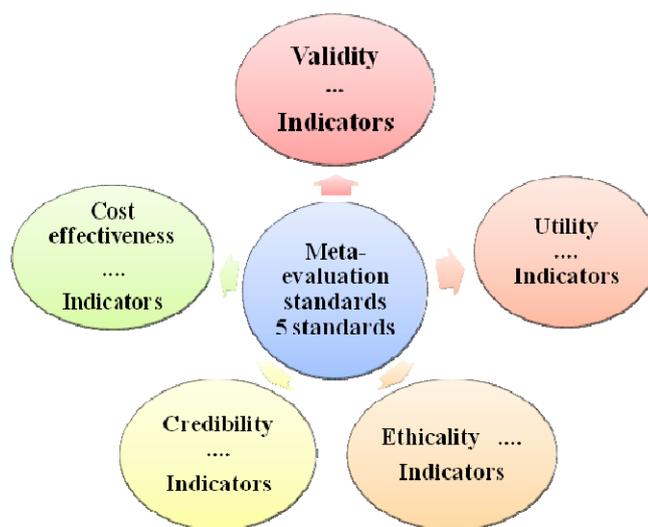


Figure 3.16 Meta-Evaluations Standard Framework Used for Synthesizing Indicators

3.7.3 Applicable Operation Framework for Meta-Evaluation Standard

The accountability of the quality of meta-evaluation standard, included with the application of developed meta-evaluation, can be divided into three main aspects as follows:

3.7.3.1 The accountability of the quality of the meta-evaluation standard: Focusing on preparing the meta-evaluation standards and developing indicators operationally synthesized in theories and principles to be comparable with various evaluation standards which agree with reviewed literature in order to consider the ambiguous aspects and appropriate indicators in each criterion. Throughout an initial meta-evaluation there are subsequent operations in preparing the applied information, based on the empirical data, and supplementing it with the confirmatory factor analysis in order to determine in accordance with the standards and indicators, and then make the meta-evaluation checklist. This can be useful as a tool for evaluating the quality of the evaluation result report and deciding if the revolving fund should continue.

3.7.3.2 The development of the tool used for the meta-evaluation: This requires a meta-evaluation checklist to assess the quality of the evaluation result report for the revolving fund, and a form of the evaluation quality of the evaluation report evaluated by the experts. This can be managed in steps, that is, the officials of Controller General's Department decide to monitor the evaluation result of a revolving fund, and the quality of the evaluation report for the revolving fund. Next, the meta-evaluation involves a comparative assessment to seek consistency in order to find out the reliability, then the preceding evaluation result report of the revolving has been taken into consideration by the experts they indicate the quality with the techniques of the Know Group Method to consider the quality and Construct Validity. The evaluation result will be compared with the quality of evaluation report for the revolving funds managed by the officials of Controller General's Department with the developed meta-evaluation standards.

3.7.3.3 The application of developed meta-evaluation standards: To operate the assessment of the quality of evaluation report for the revolving fund of 50 funds by officials using a special checklist that has been developed as a tool to be applicable to determine the quality of reports managed by the officials of Comptroller

General's Department, its results are analyzed, and then discussed and finally written recommendations are sent to the agencies relevant to the evaluation including a further summary of the overall evaluation quality.

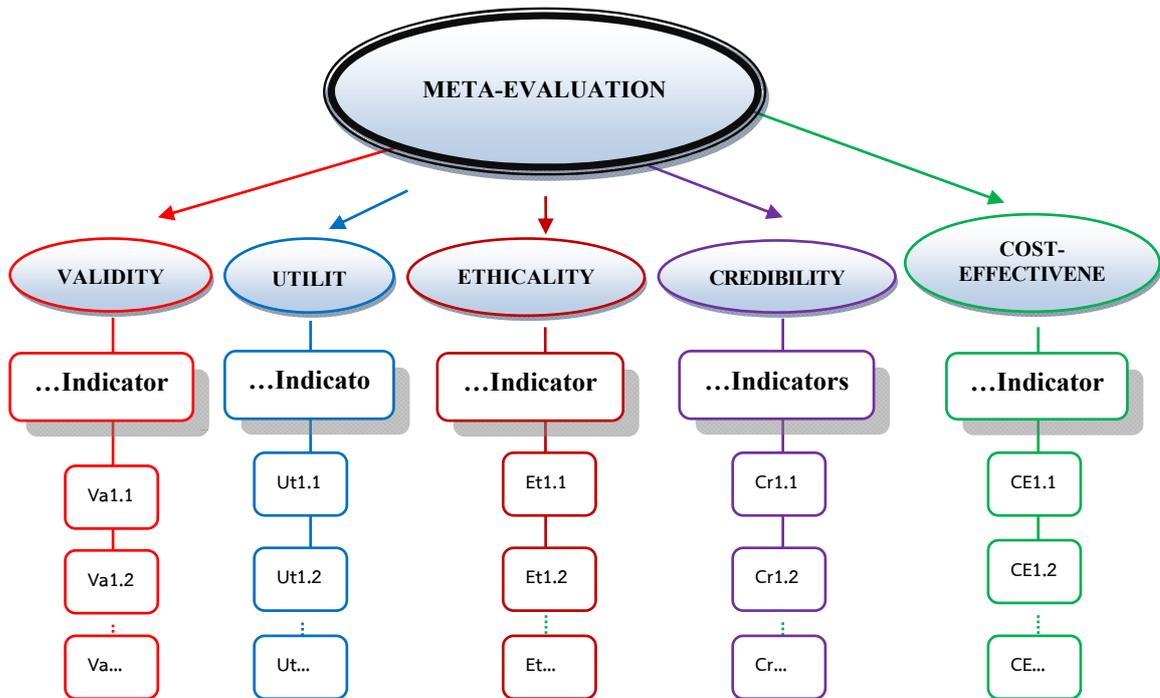


Figure 3.17 Aspects Framework for Development of Meta-Evaluation Standard

CHAPTER 4

METHODOLOGY

This research aims to investigate three areas: 1) to evaluate revolving fund-effectiveness and to assess the quality assessment of evaluation reports; 2) to compare revolving fund-effectiveness and assess the quality assessment for evaluation reports; 3) to examine the content synthesis of revolving fund reports. The researcher assesses the revolving fund-effectiveness and the quality of evaluation reports. There are steps leading to the development and application of the Meta-Evaluation Standard Model or the evaluation reports, analysis and comparison of those evaluation results with revolving fund-effectiveness. The findings have included the outcome of the synthesis contents of evaluation reports and assessed recommendations towards adjustment and development of the revolving fund evaluation system in Thailand. The steps of this research method are as follows: 1) Research Design, 2) Sources of Information (as needed) and Steps for Implementing Research, 3) Measurement Design, and 4) Analysis Design. These are detailed as follows:

4.1 Research Design

Implementing research defines the research questions by using a set of objectives to investigate revolving funds through all systems of evaluation performance in the financial year B.E. 2554. The research is based on the quantitative method to provide conclusions from empirical data and build an appropriate program in the meta-evaluation report for evaluating revolving funds, leading to benefits based on important programs that strengthen support for the quality of assessment system for Revolving Funds in Thailand. These are critical for wider use as the standard in international evaluations. Moreover, this research investigates the qualitative synthesis of the contents of the evaluation reports as mentioned above, in order to present strengths and weaknesses of the evaluation reports.

The purpose of this research is to assess the quality of evaluation reports for revolving funds and the assessment aims to improve the quality of evaluative reports, resulting in accuracy and credibility in the quality criteria tools for the evaluation reports. The evaluations provide a standard acceptable to international evaluations but it also improve consistency in the context of the evaluation being investigated. That is to say, it must be applicable and consistent with the revolving fund evaluation system in Thailand. To ensure this the analysis is based on Davidson's evaluation standards which the researcher applied in this study as well as the concepts and standards used for the quality of evaluation reports. Many indicators have been developed under each standard investigated by scholars from Thailand and abroad. This includes principles, concepts, and theories related to New Public Management and related to the evaluation performance and the concept of Balanced Scorecard (BSC), and the formulation of Key Performance Indicators (KPIs). This is a key aspect and an important development to create potential indicators to evaluate the quality of evaluation reports which are consistent with the revolving fund evaluation system in Thailand. Essentially, it conducts a Theory of Evaluation Utilization to be applied to develop the indicators in cost-effectiveness underlying the fifth standard, which has been adopted as a set of complete indicators to generate useful evaluation tools to be able to assess the quality of assessment reports of cost-effectiveness.

The accountability of quality tools used for the quality assessment for the evaluation reports mentioned above help build confidence in some developed indicators in the appropriate areas and covering the term of evaluation reports. The quality evaluation is crucial for results based on the meta-evaluation to ensure that the evaluations inform with accurate results consistent with developmental indicators. There is increased emphasis therefore to strengthen supported theory-oriented synthesis to be comparable with various evaluation standards and the revolving fund evaluation system in Thailand. Here we have audited the quality tools used for evaluating the Content Validity by professional evaluators, in order to ensure sufficient coverage of evaluations and consider the quality of Construct Validity by using comparisons among the known-group methods. The assessment included the extent of accountability and quality of Reliability, by testing the quality of evaluation reports. A total of 30 reports were assessed. These were analyzed by their reliability

and the Coefficient Alpha (α -coefficient), assigned by Cronbach's alpha. After that all these quality tools were examined completely and then all results passed then these tools were used on the assessment of the evaluation quality report. Then the results were gathered and analyzed using both quantitative and qualitative methods, including comparative analysis among the evaluation results of revolving fund-effectiveness provided by the same groups and finally the discussion of the findings were summarized.

The Meta-Evaluation of the evaluation result reports for revolving funds based on the Meta-evaluation Checklist, which is an important tool, had already examined the quality as mentioned above. For the quality of the assessment result reports for revolving funds, there were 50 random samples. The evaluation quality reports had been carried out by the inspectors evaluating revolving funds from the Comptroller General's Department. They monitored and controlled the evaluation of revolving funds underlined by the concept of meta-evaluation standards. They were qualified with knowledge, understanding related to the implementation of evaluating revolving funds, and they were responsible for monitoring and controlling directly the revolving funds. Moreover, they had more than 3 years' experience in monitoring and directly controlling revolving funds.

4.2 Source of Information as needed and Steps for Implementing Research

4.2.1 Source of Information as needed

The source of information for this study refers to the reports of evaluation results for revolving funds in the financial year B.E. 2554. The total was 81 reports. These have been divided into five groups classified as types of funds they are; 1) 15 Loan Funds, 2) 12 funds for Promotion of Social Security, 3) 34 revolving funds for Promotion and Support, 4) 14 revolving funds for Distribution and Production, and 5) 6 revolving funds for Services. These random sampling groups were selected if several conditions were met and they were approved to provide information to be given to public agencies and obliged make that information available to monitor and control the revolving fund evaluation system. These agencies were The Comptroller General's Department, and the Office of Off-Budgetary Management . The revolving

fund had to include the complete documentary components of the report of evaluation results in the financial year B.E. 2554. This was fully acceptable for producing the evaluation of the quality reports.

The samples were chosen according to the conditions above, because it is believed this was the first study of its kind. It was found that in this case it was necessary to select the samples in order to meet specific objectives (Pichit Pitakthepsombut, 2005: 242) It was also a goal to investigate the revolving funds within types of funds that were divided into 5 categories. This included a study of an appropriate demographic. The researcher had to select this random sample as the sample size. When considering the size and number of the sample groups the general criteria established by W. Laurence Neuman were used. He said that if the total demographic is lower 1,000, the proportion should be 30% (Pichit Pitakthepsombut, 2005: 254) In this research, of the total 81 reports, 50 reports were selected randomly though the sample size in this group could be not less than 25 reports. Therefore it is suitable enough for the criteria mentioned above. In addition, these reports of evaluation results of revolving funds were gathered from several agencies by the Comptroller General's Department. Those agencies are responsible for monitoring and controlling the revolving fund evaluation system, which was explicitly up for this purpose. Hence, the relevant information about evaluation issues can be utilized, and they were allowed formally to investigate further specific items through certificates of utilization by the Comptroller General's Department, including all constituent documents to get the evaluation results for revolving funds such as memorandum of agreements, some documents relevant to evaluation result reports, score reports of evaluating revolving funds, and so forth. It includes the random sampling reports mentioned above, which are significant enough in number of each type of fund. The reports of the evaluation results in the financial year B.E. 2554 consisted of 13 Loan Funds, 4 Funds for Promotion of Social Security, 18 Revolving Funds for Promotion and Support, 11 Revolving Funds for Distribution and Production, and 4 Revolving Funds for Services.

Table 4.1 Results of the Number of Sampling Groups of the Reports of Evaluation
Results for Revolving Funds

Revolving Funds	Unit: Funds			
	Population		Sampling Groups	
	Total Funds	Percentage (%)	Proportion of Funds	Random of Real Funds
Loan Funds	16	19.75	10	13
Funds for Promotion of Social Security	12	14.81	7	4
Funds for Promotion and Support	34	41.98	21	18
Funds for Distribution and Production	13	16.05	8	11
Funds for Services	6	7.41	4	4
Total	81	100.00	50	50

4.2.2 Steps for Implementing Research

4.2.2.1 Evaluation of Revolving Fund-Effectiveness: For the analysis of evaluating of revolving fund-effectiveness, the researcher gathered the evaluation results of revolving funds from the sample groups in the financial years B.E. 2548-2554, and then analyzed them to get an average to evaluate the level of effectiveness of those funds. Then comparative analysis of differences in the levels of effectiveness of those revolving funds was carried out. Following this the evaluation was classified into significant categories such as groups of funds and groups divided in characteristics such as issues of law. Statistical data tests were used in the assessment.

4.2.2.2 Developing the program of meta-evaluation standards and tools used for the evaluation quality of evaluation report: There are many steps to carry on improving the evaluation due to the necessity of developing the Meta-Evaluation Standards and tools used for the evaluation quality of evaluation report for revolving funds. The quality of tools was analyzed as follows:

1) Developing the Meta-Evaluation Standards: At the beginning, the aim was to investigate concepts, theories, and related research to develop the meta-evaluation standards used for the evaluation quality of evaluation reports for revolving funds. The conceptual framework was based on evaluation standards including 5 standards identified by Davidson (2005) that is Validity, Utility,

Ethicality, Credibility and Cost-effectiveness, and considered technical research synthesis looking at relevance to the meta-evaluation standards. Scholars of both Thailand and abroad have operated meta-evaluations, including principles, concepts, and theories associated with New Public Management (NPM), the concept of Balanced Scorecard (BSC) and the formulation of Key Performance Indicators: (KPIs), concepts and theories of evaluation utilization, and concepts, theories and principles related to meta-evaluation. These were synthesized to develop the indicators under the 5 conceptual frameworks based on evaluation standards. They appear to be appropriate with the meta-evaluation in the context of evaluation results for revolving funds in Thailand in order to develop the program of Meta-Evaluation Standards which are used as standard frameworks in the evaluation quality of evaluation result reports for revolving funds in this research.

This program of Meta-Evaluation Standards which is developed from the conceptual framework based on evaluation standards created by Davidson (2005) is appropriate and identified the components of the meta-evaluation standard. Moreover, the standard framework mentioned above, has been used for evaluating the research funds of governments in 16 countries. Also it is considered to be suitable for the evaluation (Coryn et al, 2007; Coryn and Scriven, 2007: 92-96). Furthermore, this concept of evaluation utilization was proposed to The American Evaluation (AEA) at the World Class Rosen Shingle Creek Resort, Orlando, Florida, USA, held between 11th -14th November 2009. Upon receiving the program of international assessment from the scholars it became acceptable to other countries (Sirinthorn, 2009: 172) Therefore, the indicators have been synthesized under the standard framework mentioned above and they are an essential part of international standards.

The program of meta-evaluation standards has been developed and the results of synthesis of standards and indicators of meta-evaluations consistent with the meta-evaluation system for revolving funds have been examined. We have analyzed the factors appropriate to meta-evaluation standard frameworks developed by the researcher, which can be detailed as follows:

- (1) Identifying meta-evaluation standard frameworks including five components of standards for determining the value of evaluations appropriate and acceptable internationally and applicable to other meta-evaluations.

(2) Identifying the weight of the standard value of components according to the meta-evaluation standards in order to determine decision making in the overall quality of evaluations with more appropriate evaluations.

(3) The development of indicators under the standard frameworks of each area conducted by principles, concepts, and related theories to be placed under the conceptual standards. The New Public Management produces the adjustment of responsibility of performance, and functional process. It includes the evaluation system acceptable to public organizations. Further, the use of principles of evaluation performance, the tools of performance measurement such as Balanced Scorecard (BSC) and formulation of Key Performance Indicators: (KPIs), is a process that requires substantial evaluation of performance and theories of application are seen as a core part of this research study. It also focuses on developing the standards of evaluating evaluations, using concepts which affect the quality of evaluation results of revolving funds by analysis merged with evidence, context, and integrity with regards to the revolving fund evaluation system. It included the synthesis of development needs shown by qualified indicators so that the evaluators could reach the conclusions of evaluations of each standard to be consistent with the reality and context of evaluations in public agencies. These were shown to be types of off-budget fund, and the validity of the evaluation's findings obtained by the meta-evaluation was available to answer the research questions with clarity and covering the most important areas.

(4) The underlying concept meta-evaluation has been developed and can be applied for use in the policy of monitoring and controlling revolving funds which is a task of the Ministry of Finance. The findings emerged from the evaluation of performance by the Ministry of Finance since B.E. 2547, whereas no evaluations were met by the assessment system of the evaluation quality of evaluation report as mentioned above. Note that the report of evaluation findings on enabling analysis concerning the quality of each standard facilitates the Ministry of Finance to identify the proactive policy either to solve the problems causing low scores in evaluations or to support the controlling policy for the revolving funds based on the evaluation. Moreover, it is beneficial to refine those findings to be applicable to the policy of monitoring the overall current evaluation system of revolving funds with more efficiency. Reporting on the evaluation system is part of the overall

reporting and quality assessment of evaluation reports to ensure effective monitoring and controlling. Not only does the evaluation criteria base lead to the development of the revolving fund evaluation system, but it also increases its efficiency and effectiveness. In addition, it appears to directly affect the development, and the robustness of knowledge in terms of the meta-evaluation in Thailand.

2) The development of tools has been used for implementing the meta-evaluation such as Meta-Evaluation Checklists obtained by Meta-Evaluation Standards.

3) The accountability of quality tools should be verified for Content Validity, Construct Validity and Reliability, these are detailed as follows:

The Content Validity is considered as a tool for Program Evaluation. There are some good checklists, called “Meta-Evaluation Checklists” created by four professional experts who have knowledge of program evaluation results of revolving funds and meta-evaluations to determine the quality, content validity and implementing adjustments to the tools according to experts’ recommendations.

By considering the quality of Construct Validity for evaluating of evaluation reports and compared to Known Group Methods, the data was collected from 10 revolving fund assessment result reports, and analyzed by the experts who are professional and experienced with the evaluation results of revolving funds. Those experts were either the committees set up by the Board of Revolving Fund Evaluation or the committees who concluded the memorandum of agreement and evaluation of implementation of revolving funds. For example the evaluation quality of evaluation results reports for revolving funds in order to measure the quality and evaluation tools with knowledge of UNDP (United Nations Development Programme) and The Office for National Education Standards and Quality Assessment (Public Organization). To ensure quality assessment and consistency between the researcher and the three experts in revolving fund evaluations and inter-rater reliability according to the Kappa Agreement Method by Cohen, those reports included the same issues and certain checklists where sent to the experts for review. Then these evaluation results were compared to the evaluation quality of evaluation reports for revolving funds reviewed by the governing supervisor of revolving fund evaluation results of the Comptroller General’s Department.

The quality tool of the Reliability tested by the meta-evaluation checklist to assess the evaluation quality of revolving funds looked at 30 reports. They were reviewed by governance supervisors of Revolving Funds of the Comptroller General's Department, They were statistically assessed by the Coefficient Alpha (α -coefficient), designed by Cronbach.

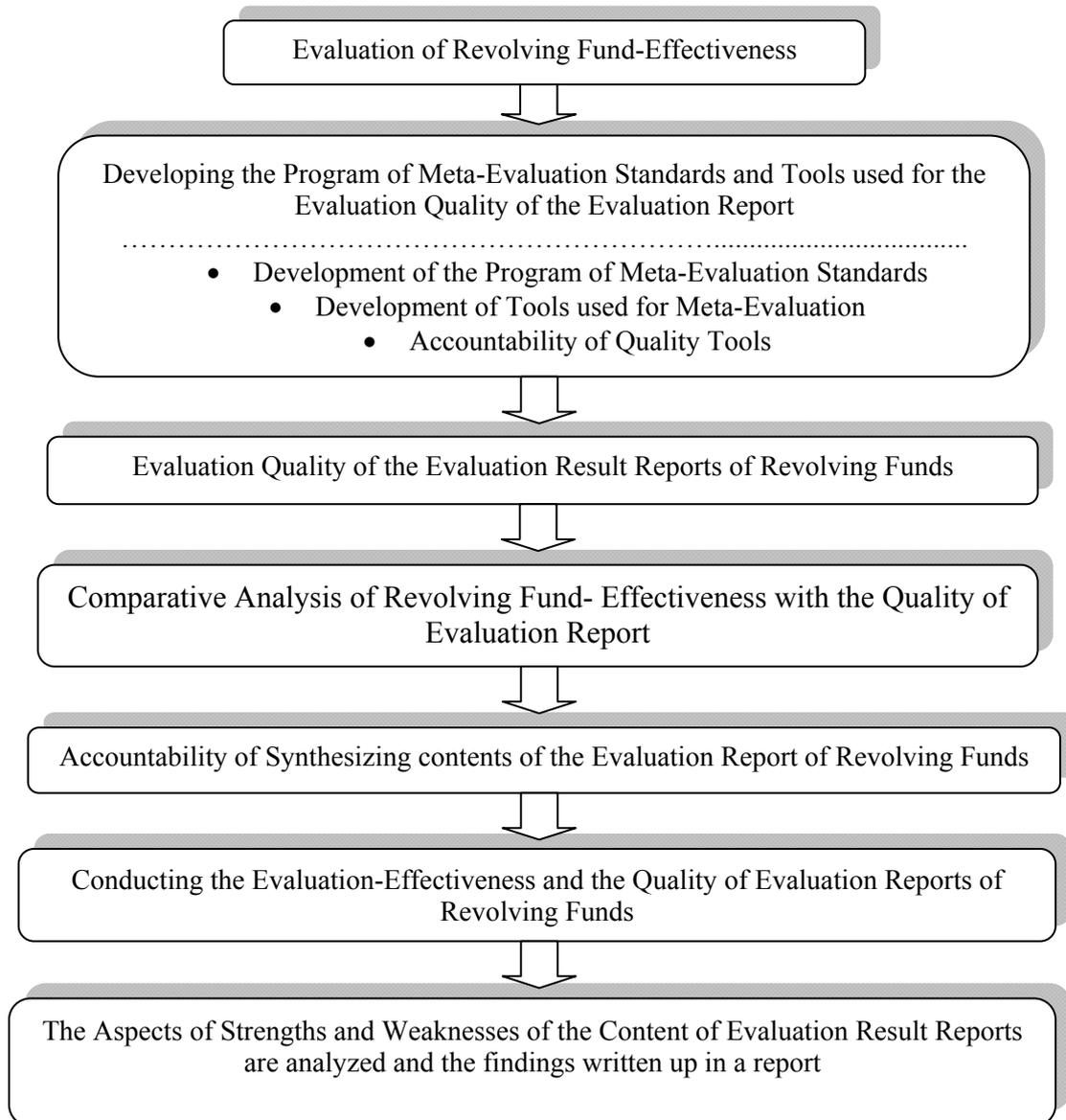


Figure 4.1 Steps of Implementing Research

4.2.2.3 Evaluation quality of the evaluation report of revolving funds: The checklists can be used for meta-evaluations. Evaluation Checklists designed for use in the evaluation quality of the evaluation result reports for revolving funds were used to analyze 50 reports. The analysis and discussion of meta-evaluation needs to be implemented by the governance supervisor of the Comptroller General's Department in order to take account of the evaluation quality reports of revolving funds based on the meta-evaluation standard frameworks which have been developed.

4.2.2.4 The comparative analysis based on evaluation criteria by consideration of revolving fund-effectiveness was compared with the quality of evaluation report of the sample groups that were used for analysis in varied important and pertinent dictums such as categories of groups of funds, and groups of issues of law.

4.2.2.5 The accountability of synthesizing the content of the evaluation result reports of revolving funds, in this case, 81 evaluation result reports were analyzed. The components of reports were analyzed and the content synthesized and the findings categorised into strengths and weaknesses of those reports.

4.2.2.6 Using the evaluation results of revolving fund-effectiveness, the strengths and weaknesses of its findings in the content of those reports of evaluation results of revolving funds were used to make conclusions and the findings analyzed for use as quantitative and qualitative data, and then the findings were summarized and the reports analyzed.

4.3 Variable Measurement Design

4.3.1 Tools and Development Tools Used for the Research

4.3.1.1 Tools for the Research

The evaluation of revolving fund-effectiveness aims at analyzing the evaluation results of revolving funds of sample groups in an average financial year between B.E. 2548-2554. The differences of effectiveness level of revolving funds measured by comparative analysis from important aspects in the interest of this study such as categories of group funds, and groups of issues of law. These included data analyzed by statistical test. By defining the same criteria of measurement used by TRIS and the Comptroller General's Department the interpretation of varied revolving

fund-effectiveness levels is as follows; excellent 5, good 4, moderate 3, fair 2, and poor 1. Some prefer to use different scales regarding the average scores such as 4.000-5.000 to describe revolving fund-effectiveness was good to very good, 3.000-3.999 was moderate to good level of revolving fund-effectiveness, whereas an average of lower 1.000 defines very poor, and does not pass the required level of revolving fund-effectiveness and that expressed as 1.000-1.999 describes revolving fund-effectiveness was poor to fair, and 2.000-2.999 defines revolving fund-effectiveness was fair to moderate.

The evaluation quality of evaluation reports have been guided by criteria and tools for use in implementation, that is, Meta-Evaluation Checklists are an important tool for the evaluation quality of evaluation result reports of revolving funds and have been developed based on Davidson's evaluation standard framework (2005). These are an evaluation's validity, utility and ethicality, and the valuator's credibility, and cost-effectiveness. Included with the indicators are checklists used to develop each evaluation standard according to an appropriate way of summative meta-evaluation to be complied by relevant research and be applicable to evaluate quality indicators in each standard and consider the level of the quality of evaluation reports of revolving funds in an accounting year B.E. 2554. The total number of funds analyzed was 50. Also, it typically applied to identify the criteria scores of 5 levels, that is, Level 1=Poor, Level 2=Fair, Level 3=Satisfactory, Level 4=Good, and Level 5=Excellent. Table 4.2 shows the average scores as follows:

Table 4.2 Shows the Average Scores and Compares the Differences Among The Range Of Quality Reports By Level 1-5 (Based on the Evaluation Standards)

Evaluation' overall standards	Quality Level	Definitions
4.51 – 5.00	Excellent	Evaluation quality of performance level, "Very good"
3.51 – 4.50	Good	Evaluation quality of performance level, "Good"
2.51 – 3.50	Satisfactory	Evaluation quality of performance level, "Satisfactory"
1.51 – 2.50	Fair	Evaluation quality of performance level, "Fair"
1.00 – 1.50	Poor	Evaluation quality of performance level, "Needs Improvement"

By considering indicators and taking checklists into account we have the numbers of 4-6 checkpoints calculated in each criterion, and then consider decision making pertaining to accountability of the quality of each standard from different score levels based on the evaluation standard as mentioned above. Those checklists require some care in interpretation and defining the levels, this can be determined from the respondents' point averages on each checklist. Note that the interpretation and definition of the quality levels of each standard, including measuring point levels of the checklists for the evaluation are determined by the Program Evaluations Metaevaluation Checklist for Summative Meta-Evaluation by Stufflebeam (1999). These can be shown in the sample standards of validity and the checklists as follows:

Validity and Checklist of the Evaluation Standards

V1 Written memorandum of agreement for the meta-evaluation of revolving funds based on the checklist

The evaluators negotiate and review the vision, responsibilities, and objectives of revolving funds in order to determine the strengths and weaknesses, opportunities, and constraints of revolving funds.

Identification of the draft of indicators and the value criteria can be joined with the components such as strengths and weaknesses, opportunities, and constraints of revolving funds.

Identification of the draft of indicators and the value of criteria determines the constituents such as performance results in the previous years, trends of situations and context of revolving funds in the future.

The evaluators negotiate to identify the draft of indicators and the value of criteria, worth of targets, including definitions of indicators of each area plus revolving funds which must be completed prior to an accounting year of revolving funds and be consistent with the concept of indicators identified by the Ministry of Finance.

Implementing the draft of indicators and the value of criteria of each area proposed to the Board, Committee or authorities to consider decision making concerning revolving funds and approve its draft preceding implementation and arrangement of the memo of agreement for further steps.

Identification of indicators and the value criteria of each area and recognition of the challenges in order to develop the revolving funds jointly with feasibility in action and to be consistent with real situations.

6 Excellent 5 Good 4 Satisfactory 2-3 Fair 0-1 Poor

When considering the points of the evaluation quality of overall evaluation reports, the reference points were drawn from the levels of quality reports of each standard calculated. These points were calculated and interpreted the definitions of the same criteria. In addition, the evaluation performance of each standard of each standard group included 5 groups. This value was drawn from the components of confirmatory factor analysis that matched empirical data, and was adjusted to provide better checklists and criteria. These are more compatible to the evaluation of evaluation results reports. The interpretation and definition of the quality levels of the evaluation performance emerged from the total weighted points from every standard. Table 4.3 Summarizes the comparative weighted average and shows the average value as follows:

Table 4.3 The Comparative Weight Average Of The Evaluation Performance Classified Into The Standards

Meta-Evaluation Standard	Unweighted Average Value		Weighted Average Value	
	Worth of weight	Score level of Evaluation performance	Worth of weight	Score level of Evaluation performance
1) Validity	20	SUM Validity X .20	X1	SUM Validity X .X1
2) Utility	20	SUM Utility X .20	X2	SUM Utility X .X2
3) Ethicality	20	SUM Ethicality X .20	X3	SUM Ethicality X .X3
4) Credibility	20	SUM Credibility X .25	X4	SUM Credibility X .X4
5) Cost-Effectiveness	20	SUM Cost-Effectiveness X .20	X5	SUM Cost-Effectiveness X .X5
Total	100	Evaluation's Overall Standards	100	Evaluation's Overall Standards

Note: X1-X5 is calculated from the weighted value of components based on meta-evaluation standards from this research.

Meta-Evaluation Checklists are composed of three parts:

Part 1: General information on revolving funds, that is, names of revolving funds, original agencies, and categories of revolving fund.

Part 2: The meta-evaluation program based on the meta-evaluation checklist; each criterion is composed of the checklists in each standard, and there are 4-7 checkpoints which determine and mark each checklist, then the quality level is calculated based on the evaluation standards, and each standard assessed, and evaluated in the assessment quality report of evaluation results for revolving funds.

Part 3: Recommendations relevant to the report and pertaining to a fixed set of structured questionnaires.

4.3.1.2 Development and Accountability of Quality Tools for the Research

The researcher has followed the steps of the development and accountability of the quality tools for the research such as the meta-evaluation checklists as follows:

1) Development of standards and criteria of the meta-evaluation

(1) Collecting data from the documents and related research to the Meta-Evaluation, Evaluation Standards, Meta-Evaluation Checklists, Revolving Fund Evaluation System, and other documentary evidence. In order to synthesize and develop the meta-evaluation standards within the five standards of Validity, Utility, Ethicality, Credibility, and Cost-effectiveness, including the measurement performance such as Balanced Scorecard (BSC), these were applied to the components for use in developing the meta-evaluation standards.

(2) Preparing the operation definitions requires using each standard of the evaluation performance and being congruent with the circumstances and context of revolving fund evaluation.

(3) Developing the checklists and defining the operations to use in each checklist and to consider harmonious conduct and potential checkpoints and impacts of the evaluation when metaevaluators need to evaluate each standard.

(4) Conducting the checklists and the aspects of checkpoints which have been widely applied into the program of meta-evaluation based on the evaluation standards in order to assess the quality of evaluation result

reports of revolving funds and to ensure assessment uniformity and consistency, four experts will be employed to assess the application of quality content validity by calculating indexes of Item Objective Congruence (IOC) based on the program of evaluation performance.

(5) Conducting the results of determination and recommendations assessed by the experts who have more evaluation professionals to make necessary adjustments that will strengthen areas of evaluation programs as appropriate.

(6) Random samples of the evaluation results reports for revolving funds, numbered a total of 10. The experts qualified in evaluation and evaluating revolving funds, are either the committees from the Board of Revolving Fund Evaluation or committees who operate the memo of agreement and assess the implementation of revolving funds. The total number of experts was 10. Revising the evaluation reports based on the quality assessment report is entirely determined by these experts in order to evaluate the evaluation report and their quality.

(7) Determining the quality of meta-evaluation standards includes the construct of validity by using the Know Group Technique. The results and the outcome-level evaluation determined by those experts are compared to the evaluation results report. It is a common fact that the revision highlights the same issues when revising the evaluation results report. These compared by the evaluators and governance supervisors who monitor and control the revolving fund evaluation with the meta-evaluation checklists.

(8) Random sample of the meta-evaluation results reports, the total number of reports was 30 of the meta-evaluation programs where governance supervisors assessed the meta-evaluation reports of revolving funds. They were selected to collect the data, analyze the reliability and use the Coefficient Alpha (α -coefficient), designed by Cronbach.

2) Accountability for the quality assessment of meta-evaluation checklists including good practice concerning the content validity can be divided into four main steps:

(1) Examining the strength of the content validity by calculating indexes of Item Objective Congruence (IOC) based on the program of

evaluation checklists which help identify key tasks and a few procedures and notions that can be presented considered by four experts. They will be selected for consistency in the content, statements, and language usage in the program of evaluation and it will be concluded whether the measurement of characteristics required of a developer is at the required level of the evaluation or not. Providing that all the aspects of the measurement are covered and above +1, or if it contains negative entries of -1, or uncertain entries of 0. The overall quality score is based on the experts' determination and selection of key questions that are indexes of Item Objective Congruence and should be from 0.50 up (Rovinelli & Hambleton, quoted in Sirinthorn, 2009). Below is a rating of the criteria which could be used by decision makers and are quite likely important to determine indexes of Item Objective Congruence (Table 4.4). When trying to use data collection methods with ICO, if three items were lower than .50, then they probably needed improvement. For example, statements in a standard form and involving selected gain for the data providers which should be improved according to the data collected.

Table 4.4 Results of Indexes of Item – Objective Congruence (IOC) of Meta-Evaluation Program

Meta-Evaluation Standards	Estimated IOC	Source Notes
1) Validity	0.25 – 1.00	Va.9 (0.25) Needed improvement
2) Utility	0.25 – 0.75	Ut.1 (0.25) Ut.10 (0.25) Needed improvement
3) Ethicality	0.50 – 1.00	
4) Credibility	0.50 – 1.00	
5) Cost-Effectiveness	0.50 – 1.00	
Rating of IOC	0.25 – 1.00	Three criteria must be improved

(2) The experiment for application and improvement of the program of meta-evaluation checklist needed to focus on improving the program of meta-evaluation checklist which was examined twice. The researcher can summarize indicators and criteria for the assessment with clarity and appropriateness, and more substantial measurement (See table 4.5).

Table 4.5 Recommendations for Improving the Evaluation of Evaluation Checklists

Categories of Standards	Recommendations for Improvement	
	Submitted Requirements 1	Submitted Requirements 2
Va1. Described Purpose of Evaluation with clarity	It should improve the description, "Evaluation's objectives"	Required improvement in clearer determination
Va2. Accuracy of Strategies Process/Plan		Required correctness of description
Va3. Accuracy of arranging the memo of agreement of the evaluation results for revolving funds in the annual accounting year B.E. 2554	It should improve the description with accuracy, a concise written agreement, appropriateness, and be able to check in any handbooks	Required improvement in more complete determination
Va4. Proper design of evaluation program, method of evaluation, and analysis of data used for the evaluation	Required improvement in more complete determination	Required improvement in appropriateness and conciseness
Va5. Analysis context, environment of evaluation with appropriateness		Required improvement in conciseness and appropriateness
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	Required correctness of description and appropriateness	Required improvement in more completed determination and appropriateness
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate process		Required improvement in determination to be consistent with reality of action
Va8. Measurement with appropriate indicator standards		Required improvement in determination to be consistent with reality of action
Va9. Va9. collecting/gathering systematic significant data		Required improvement in determination to be consistent with reality of action
Va10. Accurate and Reliable Information Sources		Required improvement in determination and appropriateness
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	It should improve the description to be consistent with aspects of determination	Required improvement in determination to be consistent with reality of action
Va12. Implementing the evaluation with completeness and fairness	Required improvement in more conciseness and appropriateness	Required improvement in determination to be consistent with handbook
Va13. Justified Interpretation of analysis to be comparable with accurate and sound criteria and worth of measure	It should have a clearer description	Required improvement in determination to be consistent with handbook and adjusting aspects of hierarchy with accuracy and appropriateness

Table 4.5 (Continued)

Categories of Standards	Recommendations for Improvement	
	Submitted Requirements 1	Submitted Requirements 2
Va14. Correctness and creditability in conclusion		Required improvement in more conciseness and appropriateness whereas it cut some overlapping aspects
Va15. Accountability of quality assessment report		Required reduction of some determined items and adjusting those aspects with conciseness and appropriateness
Ut1. Identifying stakeholders in the evaluation		Required improvement in determination with appropriateness
Ut2. Identifying key questions for the evaluation		-
Ut3. Identifying questions for the evaluation in response to information needed		Required improvement in determination with conciseness
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	It should improve the description to be more clear	Required reduction of some determined items and adjusting aspects of contents
Ut5. Implementing participatory evaluation		Required improvement in determination with conciseness and additional aspects of determination
Ut6. Verifiable information from the evaluation according to the users' needs		Required improvement in determination with more conciseness and clarity
Ut7. Timely evaluation result report and to be consistent with reality		Required reduction of some determined items and adjusting those aspects with conciseness
Ut8. Inform the evaluation result report and present information with efficiency		Required improvement in determination with conciseness
Ut9. Clarification and feasibility of recommendations	-	-
Ut10. Validity of recommendation for development		Required reduction of some determined items and adjustment of those aspects with conciseness
Et1. Arrangement of memo of agreement for the evaluation with fairness and reliability	Required improvement in description to be consistent with aspects of determination	Required improvement in determination with accuracy in hierarchical action process
Et2. Interaction and communication between some persons involved with the evaluation	-	-
Et3. Fair evaluation methods and recognition of human rights among the persons involved with the evaluation	-	-
Et4. Evaluation with responsibility towards public and societal welfare		Required improvement in determination with conciseness and appropriateness

Table 4.5 (Continued)

Categories of Standards	Recommendations for Improvement	
	Submitted Requirements 1	Submitted Requirements 2
Et5. Disclosure of the evaluation results and constraints	-	-
Et6. Fair Evaluation results		Required improvement in determination with conciseness and appropriateness
Et7. Accepted evaluation results by persons involved	It should improve the description with conciseness and appropriateness	-
Cr1. Evaluators who are professional with knowledge of evaluation methods and context of the evaluation		Required improvement in determination with conciseness and appropriateness
Cr2. Evaluators who are professional with knowledge of evaluation methods and technical methods	-	-
Cr3. Evaluators' credibility and agencies that implement evaluations		Required improvement in determination with conciseness and appropriateness
Cr4. Evaluators' competence used in evaluation and unbiased	-	-
Cr5. Independent evaluation and no conflict of interest		Required improvement in determination with conciseness and appropriateness
Cr6. Systematic retrieval of information by evaluators		Required improvement in determination with conciseness and appropriateness
Cr7. Evaluation with honesty and faithfulness		Required improvement in determination with conciseness and appropriateness
Cr8. Respect to the personal rights of the persons involved with the evaluation	-	-
Cr9. Responsibility towards the public		Required improvement in determination with conciseness and appropriateness
Cr10. Communication skills of evaluators	-	-
CE1. Resource management of evaluation with worthiness	-	-
CE2. Allotment of budget for the evaluation with appropriateness		Required improvement in determination with conciseness and appropriateness
CE3. System of evaluation arising from the cultural changes in the organizations performance		Required improvement in determination with conciseness and appropriateness
CE4. Conducting evaluation results to the implication in oriented concepts	-	-
CE5. Conducting evaluation results to the implication of action	It should improve the description with conciseness and appropriateness	Required improvement in determination with conciseness and appropriateness

Table 4.5 (Continued)

Categories of Standards	Recommendations for Improvement	
	Submitted Requirements 1	Submitted Requirements 2
CE6. Impact on the evaluations' utility towards society, economics, and environment	It should improve the description with clarity	Required improvement in determination with conciseness and appropriateness
CE7. Effectiveness in the evaluation results	It should improve the description with clarity	Required improvement in determination with conciseness and appropriateness

(3) Accountability of quality tools in the construct validity by using Know group technique; there were 10 professional experts with knowledge of evaluation and revolving fund evaluation who determined the quality of evaluation reports for revolving funds. The total number of funds was 10. As seen in the experiment, the results convey the quality of evaluation reports which can be divided into two groups, that is, there were 6 groups' where points were high, and another 4 groups' where points were low. That is to say that the first groups' quality evaluation result was high and another groups' quality evaluation result was low. Therefore there is a need to compare the quality and meta-evaluation results.

The steps in quality key performance indicators put on the evaluation report that the researcher developed, or the "Quality Key Performance Indicator Model of Evaluation Report by the Experts" was used as a tool based on a set of criteria providing decision making measures for the quality of evaluation results reports of revolving funds. These were composed of 20 questions the data was measured by using a rubric score with five levels. They included: 4 means identification of the completed details for implementation based on evaluation standards and evidence; 3 means implementation with accuracy and clarity but without covering the standards; 2 means implementation attempted but with incomplete scope of details; 1 means beginning implementation but with inaccuracy; 0 means no implementation. For clearer and more concise interpretation, the following scales are used to determine the quality of evaluation results of evaluation performance: the quality evaluation results were great (average 3.20-4.00), the results were very good (average 2.40-3.19), the results were good (average 1.60-2.39), the

results were fair or satisfactory (average 0.80-1.59), and poor or needed improvement (lower than 0.79). The Quality Key Performance Indicator Model of Evaluation Reports developed by the experts and derived from the components of analysis program of evaluation reports of the UNDP (United Nations Development Programme, 2008) and good practice that emerged from the external assessment reports implemented by The Office for National Education Standards and Quality Assessment (Public Organization) (2010) were used by the researcher and three experts based on knowledge of revolving fund evaluations for the revision of the quality evaluation report. In addition, the experimental evaluation of evaluating results reports of revolving funds included the same issue by using the meta-evaluation checklists which were being improved, and those were assessed by the researcher and three experts, who analyzed the quality assessment process which was verified by inter-rater reliability. The results reveal that the mean for all items were in concordance when the measure is repeated at 76.4% ($\bar{X}=0.764$), the degree of an inter-rater agreement' value is higher at 0.75, thus it shows a high degree of homogeneity.

The experts were chosen for evaluating this research and to examine the tools used for quality assessment of evaluation reports. Those responsible for carrying out the program were professionals with knowledge of revolving funds and quality assessment. Moreover, those experts were either from the committees chosen by the Board of Revolving Fund Evaluation or selected by the committees of the memorandum of agreement and evaluation implementing revolving funds and had more than 3 years' experience in revolving fund evaluation. They were also scholars in charge of either assessors for evaluating the evaluation performance for revolving funds with more than 5 years' experience in the Comptroller General's Department or decision makers in the quality indicators of evaluating the evaluation results reports of revolving funds. To analyze the Construct Validity by Know group technique the experts' reports were checked against the quality meta-evaluation standards based on Construct Validity, and then compared to the meta-evaluation results of the evaluation quality reports assessed by the evaluators who determine the same reports assessed by the specialists to conduct a quality review. They were also analyzed to perform the statistic t-test, and it was found that the evaluation results of the evaluation quality reports of revolving funds among an evaluator team who assessed the evaluation

reports, and another conducted by another expert team identified the same key quality assessment criteria expert team. However, a quality assessment of an evaluation report's analysis based on these criteria indicated that both teams results were significantly different at 0.05 ($t = 2.621$, $p\text{-value} = .031$ See table 4.6).

Table 4.6 Results of Analyzing Different Average Values of the Evaluation Result of Evaluation Quality Reports Among Teams of Evaluators

Evaluation Teams	Average			Levene's Test		t-test		
	Group	M	SD	F	p-value	t	df	p-value
Experts Team	6	3.1000	.44944	.893	.372	3.714	8	.006
	4	2.0500	.41833					
Evaluator Team	6	3.6298	.67662	.057	.817	2.612	8	.031
	4	2.4080	.79847					

3) Accountability of the meta-evaluation checklist provided a program to be evaluated with reliability, and statistically assessed for statistics by the Coefficient Alpha (α -coefficient). The meta-evaluation checklists were used to collect data by the governance of supervisors of revolving funds. The total number of issues was 30 and the reliability was 0.9745. Note that this criterion of reliability was very high, when determining, the finding of each area found that all of the evaluation standards' reliability was over 80%. This indicates that the type meta-evaluation checklist designed for use in tool evaluations, is expected to have high reliability and be able to collect data for research. See table 4.7

Table 4.7 Results of Analyzing the Reliability of the Meta-Evaluation Checklist

Meta-Evaluation Standards	Number of Indicators	Reliability
1) Validity	15	0.9263
2) Utility	10	0.8616
3) Ethicality	7	0.8426
4) Credibility	10	0.9396
5) Cost-Effectiveness	7	0.8571
Total	49	0.9745

4.3.2 The Evaluation Standards and Accountability of the Construct

Validity

4.3.2.1 Part 1: The Meta-Evaluation Standards

The meta-evaluation standards are composed of 5 standards and 49 indicators by which each standard can be evaluated. These were determined by the characteristics of the 201 valuation results reports of revolving funds in the financial year B.E. 2554. Evaluation data sources can be divided into three components; those which were part of a memorandum of agreement of the evaluation results performance of revolving funds in the accounting year B.E. 2554, the arrangement reports of implementing the evaluation system for revolving funds in the accounting year B.E. 2554, and the performance presentation reports of revolving funds the fiscal year B.E. 2554. These can be detailed as follows:

Standard 1: Validity refers to the characteristics of evaluation performance which are identified as target evaluation, and largely determined by the assessment, strategies and plans, arranging of the memorandum of agreement, design of evaluation, procedures of evaluation, collecting of documents, analysis of its goals and the accomplishment of evaluations, identifying Key Performance Indicators for the measurement of implementation, collecting data, completing the implementation of evaluation with fairness, and interpretation and summary of evaluation with accuracy and validity. These are composed of 15 indicators:

Indicator Standard (Validity)

Va1. Described Purpose of Evaluation with Clarity

It identifies a “target evaluation”, addressed to the objectives of an evaluation in order to serve the stakeholders to access the accountability with the coverage of evaluation policy. The evaluation system needed by the organizations being assessed, particularly, the evaluation results can be applied to adjust and develop the potential implementation focusing on efficiency and effectiveness to be consistent with the vision, mission, and strategies of those organizations. These are as follows:

- 1) To measure the efficiency of implementation by comparison among the results of implementations and the standards
- 2) To examine and confirm real conditions when implementing the evaluation.

3) To be aware of the how truth reflects strengths and other relevant things which can be developed

4) Required improvements with recommendations, aspects for adjustment, and development of quality implementation

5) To support effects on the enhancement of implementation under the context of the organization's ongoing needs

To inform the evaluation results reports to original agencies and to the public

Va2. Accuracy of strategies, processes and plans

The process of strategies can be operated according to the integral hierarchical steps with accuracy and appropriateness such as identifying vision, mission, goals, objectives, and strategies, including planning the project.

Va3. Accuracy of arranging the memo of agreement of the evaluation result for revolving funds in the annual accounting year B.E. 2554

The process refers to arranging the memo of agreement of the evaluation result of implementation of revolving funds, essentially, the important processes and methods participated in by persons involved with the evaluation such as evaluators, staff of the Comptroller General's Department, committees for arranging memos of agreement, and executives and staff of revolving funds, who join to determine the indicator and standards reflect the implementation according to the responsibilities and implementation's goal with appropriateness in order to assess the evaluation results of the implementation.

Va4. Proper design of evaluation program, method of evaluation, and analysis of data used for the evaluation

1) Evaluation Design, there are components such as committees of revolving fund evaluation, committees for arranging the memo of agreement, and the evaluation result performance of revolving funds, organizations' implementing evaluations and evaluators and staff of the Comptroller General's Department

2) Type of Evaluation Method, that is, negotiation and arranging the memo of agreement, the evaluation results report every 6 months, and the evaluation results report each year

3) Analysis of data for evaluation, that is, the collection of data provided by staff of revolving funds, accountability of data to determine the evaluators' indicator standards, accountability of the evaluation results which are assessed by the Comptroller General's Department, and complaints of the evaluation results to the committees for arranging the memo of agreement

Va5. Analysis of context and environment of evaluation with appropriateness

The environmental evaluation denotes the specific characteristics of revolving funds in both the structure of organization and structure of management, including opportunities, constraints, problems and obstacles, implementation, economics, society, security, and environmental impact of the evaluation according to the characteristics and context of revolving funds.

Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness

There is appropriate BSC and public agencies identify their obligation to be placed on the highest goal and adjust the clients' level of expectation above the financial level, as there are important components such as vision, mission, strategies and environment. Including the 4 measurements which are composed of the client dimension, financial dimension, internal performance process, and development of staff and the public agency dimension.

Va7. Identifying Key Performance Indicators: (KPIs) in an appropriate process

KPIs are used as performance measurements; the important characteristics of KPIs include appropriateness, sufficiency, benefit, feasibility, ability to collecting data in a timely manner and stability. These can be compared with clarity, controlling the measures with completeness, limitation, and pertinence.

Va8. Measurement with appropriate criteria

The relevant value of criteria can be categorized into three sub-criteria: 1) Challenge and feasibility, 2) Whether an alteration is required depending on situations, and 3) Acceptability to the operatives, evaluators, and users who need the results.

Va 9. Collecting/gathering systematic and significant data

Gathering significant data, reasonable processes, acceptability of important data based on clear procedures when being assessed, access to the independent data sources which can be examined for validity and the sources can be checked reliably, appropriateness during collecting data, and evidence of conformation to accuracy of data for the components of an evaluation.

Va10. Accurate and Reliable Information Sources

The evidence composed of documents, pictures, analysis of results and scientific verification or others which can be used for the components in determining decision making about the evaluation results based on KPIs' general reliability and acceptable standards.

Va11. Implementing the evaluation based on systems, principles, and prescribed methods

Implementing the evaluation based on systems, principles, and identified methods, these are negotiated and arranged by the memo of agreement, the evaluation results reports after 6 months, and the evaluation results report after 11 year, identify KPIs under the principle of conceptual evaluation identification in four areas of BSC with appropriateness to be consistent with the aspects of identifying the memo of agreement.

Va12. Implementing the evaluation with completeness and fairness

Implementing the evaluation with completeness in every step until an agreement of all criteria is completely founded, that is, planning and negotiation to identify evaluation questions and methods of evaluation, implementation of evaluation connected with creating tools in order to collect the data with discretion and acquire it from the persons who are involved in various ways, data analysis, evaluation criteria used for decision making with expected rational acceptance, the agreement of the evaluation result reports in after 6 months, the evaluation result report after 1 year based on the conditions of completeness and fairness, including that the evaluation value can be a reality in connection with what makes the agreement visible to the public.

Va13. Justified Interpretation of analysis to be comparable with accurate and sound criteria and worth of measures

The interpretation and conclusion of the evaluation results is determined based on decision making about the value measured by analysis of the findings. This is done in comparison with the worth of criteria and summarizing decision making about the evaluation results according to the commitment to help professionalize evaluations proposed by the evaluation teams.

Va14. Correctness and creditability in conclusion

The processing of data for the evaluation in each criterion must be consistent with the evidence for use in the components for determination but if it conflicting with the conclusion by agencies which are involved or a generally accepted claim, peer review must be acceptable, or at least meet the appropriate decision making the evaluation results require at any acceptable level.

Va15. Accountability of quality assessment reports

The agreement of the evaluation result reports after 6 months and another requirement in determining the validity of complex evaluations at the end of the year, those mention above, must be acceptable examinations consistent with the truth, some errors, exceptions or intended side-effects of the interpretation of findings produced by the evaluation, may culminate in erroneous determination. Also the reports' content are published very accurately and clearly without misspelling, especially, all data must be processed with accuracy according to the current memo of agreement.

Standard 2: Utility refers to typical characteristics of the evaluation performance which has identified the stakeholders concerning the evaluation, evaluation questions and response to the required information. Findings substantiated by the evaluation should coincide with the period of the users' need for improving decision making; recommendations must be clear, well-grounded, and feasible. The evaluation results are espoused by the persons involved with the evaluation and are composed of 10 indicators:

Indicator Standard (Utility)

Ut1. Identifying stakeholders in the evaluation

The evaluation for the stakeholders refers to the persons, who are involved in the evaluation, persons who have influence on the evaluation such as executives and staff of revolving funds, recipients, users in carrying out the evaluation

results to the application, and the Comptroller General's Department (governance supervisors).

Ut2. Identifying key questions for the evaluation

Identifying the key questions for evaluation consistent with the context and the truth of revolving funds which are important questions and need answers. This is conducted to support the identification of KPIs of a good performance measurement in each area with completeness.

Ut3. Identifying questions for the evaluation response to information needed

Identifying questions for the evaluation to be consistent with the context and the truth of revolving funds which are important, and judge the answers by persons involved and conducting those answers to be components of determination and those important questions are utilized to be key KPIs of a good performance measurement in each area with completeness.

Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results

There are varied types of communication to better understand the persons involved with the evaluation, relevant questions, and identifying KPIs, evaluation processes, and also analyzing and interpreting evaluation results and criteria with accurate parallels with the involvement of the review panel and the persons involved.

Ut5. Implementing co-operative evaluations

The entire evaluation process, the persons involved with the assessment, participating or seen as a priority at the beginning of evaluations, whether or not being assessed, or after the evaluation has ended. However, sometimes participation in evaluations is formal or informal supports participation in the evaluation process from the persons involved with the evaluation. (Persons involved with the evaluation means evaluators of revolving funds, the Comptroller General's Department, and Committees of Evaluation results for Implementing Revolving Funds)

Ut6. Verifiable information from the evaluation according to the users' needs

Processing findings is part of the evaluation, and includes passing through information according to users' needs such as a sound assessment of each criteria and average of each standard, a sound assessment of overall averages, strengths and weaknesses of evaluations, including ostensible recommendations, and prominent needs.

Ut7. Timely evaluation results reports and consistency with reality

The assessment report requires completeness, and must be submitted in time, especially when the stakeholders need to use the integral information for determining successful implementation of evaluations, including attuning to the agreement on TOR, essentially to fit the time to deliver the evaluation report.

Ut8. Inform the evaluation results reports and present information with efficiency

There is critical information submitted to the evaluation reports covered by accurate evaluation reports which use technical language to aid understanding, and can cover all groups' needs for using evaluation results. This illustrates ways to display integral information in order to discuss available nexus relevant to the assessment results' reliability and emphasizing dissemination of information that is a response to the users' needs.

Ut9. Clarity and feasibility of recommendations

The assessment report must show the recommendations come from ostensible evaluations to be consistent with revolving funds, and this is acceptable for producing practices without the constraint.

Ut10. Validity of recommendations for development

The recommendations of the evaluation report support the development of implementing revolving funds in different areas such as personnel, disciplines, budget management, and technological information. These are valid and related to aspects of actions.

Standard 3: Ethicality refers to the evaluation performance including significant aspects such as arranging the memorandum of agreement on accurate and credible evaluations. The implementation is the arrangement with the stakeholders and persons involved to act with consistency and ethics. Especially regarding fairness, human rights, responsibilities of society and the public, including disclosure of constraints of evaluations and the evaluation results. It is composed of 7 indicators as follows:

Indicator Standard (Ethicality)

Et1. Arrangement of memo of agreement for the evaluation with fairness and reliability

The memorandum of agreement related to the evaluation includes procedures for implementing steps in evaluation processes with the components of the vital memo of agreement containing formal contract among the parties, timeliness for agreement, mission, main objectives, performance obligations, and other (if any) revolving funds, including an appendix of indicators' definitions and to be able to arrange the memo of agreement. This written agreement for evaluations should be finished prior to starting an accounting annual year of revolving funds.

Et2. Interact with communication between some persons involved with the evaluation

The evaluator team communicates and cooperates with the persons involved with the evaluation both staff of revolving funds and staff in the Comptroller General's Department, and committees of arranging memorandum of agreement and assessing continual performance of revolving funds (Sub Pac) prior to starting evaluation processes between the evaluation process and summative evaluation.

Et3. Fair evaluation method and recognizing human rights among the persons involved with the evaluation

The procedures of evaluation with fairness such as gathering completed data from the parties involved. But if the occurrences of conflict occur they should be solved with respect to human rights in any action or implementation connected with many persons involved. This dictum pertains to the evaluation system.

Et4. Evaluation with responsibility towards public and societal welfare

The social responsibilities guide the evaluation and public reports those things recognized to have an impact on the public evaluation and utilization such as security in the public, and giving creative recommendations to society.

Et5. Disclose the evaluation results and constraints of the evaluation

The evaluation must include disclosure of strengths and weaknesses relevant to the evaluations produced as a result of evaluating systems which provide both the client groups and personnel members who the report has immediately given an impact on those evaluations about strengths and weaknesses of those evaluations.

Et6. Fair Evaluation results

This evaluation presents judgments on ethicality to the persons involved with the evaluation and points to opportunities and constraints of the recipients being assessed whilst recognizing the assessment goals of the Comptroller General's Department.

Et7. Accepted evaluation results by persons involved

Implementing the evaluation and recognizing the discrepancy of specific characteristics of revolving funds, varied persons involved, the evaluation results of all indicators, the overall evaluation results accepted by the persons involved with those evaluations. The evaluator proposes the evaluation results according to assessment objectives which reflect strengths and weaknesses. As a result, these can be used to develop the direction of revolving funds in the future.

Standard 4: Credibility refers to characteristics of the evaluation performance which are significant such as qualified evaluators with knowledge of the subject of evaluation and familiarity with the context of evaluation, professionals of evaluation procedures, evaluators and agencies' credibility for implementing the evaluation, independent evaluation and without conflict interest, systematic data retrieval, social responsibility, and the communication skills for delivering the evaluation results. There are 10 indicators:

Indicator Standard (Credibility)

Cr1. Evaluators who are professional with knowledge of evaluation methods and context of the evaluation

The evaluators have knowledge of revolving fund evaluations, specific characteristics of revolving funds pertaining to implementation of management, budget, personnel and related contexts, that is, economics, society, and politics, and the effects on the evaluation and analysis of problems.

Cr2. Evaluators who are professional with knowledge of evaluation methods and technical methods

The qualified evaluators have knowledge of evaluations, skills, are professional, and have experience of evaluations and technical methods. They also implement performance measurements using KPIs required to identify the worth of indicators, measurement methods, collection of data, evaluation analysis,

interpretation, and dissemination of findings with clarity, and validate for determination of evaluation result, and the clarity of written evaluation results reports.

Cr3. Evaluators' and agencies' credibility in implementing evaluation

The evaluators and evaluator team, and agencies that implement evaluations must be credible in both experiences of evaluations that they have operated in other agencies, and have acceptable skills in the line of evaluation. The evaluators are confident in decision making about the evaluation results based on data from existing evaluation evidence measured by KPIs, and also to be consistent with supported situations, creative thinking and the ability of synthesizing situations or possible data with accuracy

Cr4. Evaluators' competence in evaluation without bias

The evaluators are impartial assessors and implement technical methods, empirical matter, and also analyze contexts in economics, society, and politics to be used for components based on evaluation methods in decision making about the assessment. In addition, the evaluators should agree on the principles of revolving funds which are being assessed without bias when assessing revolving funds.

Cr5. Independent evaluation and no Conflict of interest

The evaluators must be independent in implementing evaluations either both positive or negative pressure, including without conflict of interest; Evaluators and agencies involved can have an impact on the evaluation process and decisions about positive or negative evaluation results.

Cr6. Systematic retrieval information by evaluators

The evaluators' skills such as recommendations, collection of data and preparing evaluation evidence must be proven when arranging the components of systematic determination, including proposed KPIs and standards, fairness, and acceptance, challenges and feasibility in action.

Cr7. Evaluation with honesty and faithfulness

The evaluators are the most credible, and can be trusted in their occupation and implementation of evaluations with candid principles, without bias, exaggeration, and with proper function.

Cr8. Respect to the personal rights of the persons involved with the evaluation

As for following-up data collection, the evaluators must not pressure or force any of the people involved, but they explain and help to foster co-operation and understanding as well as the benefits of the evaluation process. This includes explaining the limitations of evaluations to the persons involved and helping them understand the processes, especially the personnel groups who are the direct beneficiaries of revolving funds or evaluation processes.

Cr9. Responsibility towards society

The evaluators have responsibility for what they do in respect to the rights of the public in which they recognize both agencies involved with the evaluation and their recipients. They should also recognize the aggregation of interest, additionally. They not only recognize the benefits but also they are not misleading. Thus they should recognize that evaluations are based on common interest.

Cr10. Communication skills of Evaluators

The evaluators' skills among people such as communication skills both oral and in writing are important. They must constantly maintain communications, and have skills in solving problems of conflict during the evaluation process, enhancing interaction with people, recording strengths and weaknesses, and the constraints of the evaluation, skills in proposals to develop revolving funds which can lead to real action to the greatest extent possible, including passing on their abilities, and to being consultants who give advice to the people involved with the evaluation efficiency.

Standard 5: Cost-Effectiveness refers to characteristics of the evaluation performance which are significant such as "being economical" in resources needed for the evaluation processes, and budget used for appropriate evaluation. The evaluation can culminate in changes in traditional performance in an organization, and using evaluation results for supporting positive actions, including benefitting society, economics, and the environment. These are composed with 7 indicators as follows:

Indicator Standard (Cost-Effectiveness)

CE1. Resource Management of Evaluation with worthiness

The implementation of evaluation results usually has costs of information and benefits for improving potential implementation of revolving funds

focusing on efficiency and effectiveness to be consistent with the vision, and strategies of revolving funds. The cost of resource management and the process of evaluation itself such as cost in money, time, space, personnel, etc. should be favorable to the recipients.

CE2. Appropriate allotment of budget for the evaluation

The allocation of budget estimates costs should be accurate and based on clear evidence, that is, planning the project, equipment purchasing, job performance management or even expenditure relevant to the evaluation, establishing a budget for co-operating assessment with other agencies being assessed and identifying detailed expenditures, available and accountable by illustrating rational cost of information needed for the evaluation.

CE3. System of evaluation arising from the cultural changes in the organizations' performance

Impact of the evaluation can be to changes in both individuals and organizations, change in the traditions of organizations, structure of organizations, disciplines, rules, operational methods, and behavior of the members of the organization.

CE4. Conducting evaluation results according to the implication of its concepts

The evaluation results provide information to enlighten and influence the executives or people involved (this may or may not affect decision making about plans, projects or work). For example to be acceptable as operational information, better solutions, strengths and weaknesses in action or services, creation of understanding among the subjects of evaluations, understanding the phenomena of economics, society, and politics which affect the subjects of evaluations culminating in clarity, and more knowledge applicable for decision making policies, evaluations or applied action.

CE5. Conducting evaluation results to influence action

The implication from the evaluation results in action can be divided into three types:

1) Use of Confirmatory Examination: the evaluation results used for the rationale to support or confirm the result of decisions identified provides a policy to select the importance and more fairness.

2) Use of Symbolization: the result of evaluation may provide assistance for following up, monitoring and controlling the evaluation, and should lay the groundwork for the processes, disciplines, and steps in order to assure the quality of the evaluation.

3) Use of Action: the evaluation result may be used for applicable action, and be a tool for adjustment and create change.

CE6. Influence of the evaluations' utility towards society, economics, and environment

The evaluation result has been discussed in correlation to the implication and possible effects of implementation on personnel and organizations which could have both positive and negative results.

1) The evaluation results may affect the operatives in planning Projects or other similar tasks that may culminate in change in both public sector and private sector partnerships. They may result in either co-operation or conflict between agencies and organizations.

2) The results may have a wide effect on arranging appropriate evaluation plans for operation. For example, there are some activities such as inviting general officers involved from external agencies to chair each meeting in order to express comments or recommendations about the evaluation for obtaining some awareness, incentives, and co-operation to solve problems and enable additional opportunities of producing positive results for the organizations, and reducing negative impacts of unsatisfactory matters.

CE7. Effectiveness in the evaluation results

1) The revolving fund evaluation can be a tool for obtaining information to be utilized for developing the revolving funds.

2) Supporting the change in traditions in an organization

3) As needed utilization in concepts

4) As needed utilization in actions

As needed utilization in society, economics, and environment

4.3.2.2 Part 2: Accountability of the Construct Validity Based on Meta-Evaluation

The researcher examined possibilities based on Factor Analysis as an assessment device for accountability of the Construct Validity to provide an alternative evaluation model based on key performance indicators and answer the questions: Is Construct Validity defined as a theory? And how is it consistent with the real situation? This indicator was analyzed by using Principal Component Analysis with a weighted value that was not lower than 0.30 (Supamas Angsuchok et al., 2008: 97). This included 5 evaluation standards which provide a useful model for presenting meta-evaluation findings. Thus, this research was finalized based on analysis and interpretation the researcher performed including analyzing the data used by SPSS/PC V. 17, then Confirmatory Factor Analysis (CFA) by LISREL 8.52 based on Meta-Evaluation Standards to analyze, How much of a factor were each of 5 standards? This has been calculated and analyzed to continue the quality assessment reports of revolving funds.

The Construct Validity of indicators based on meta-evaluation composed of 5 standards, and designed for use in the evaluation quality of the evaluation results reports for revolving funds was applied to 50 reports. These were examined based on Factor Analysis to define indicators based on Principal Component Analysis. This can be divided into 7 steps: 1) validity, 2) Utility, 3) Ethicality, 4) Credibility, 5) Cost-Effectiveness, 6) Analyzing the components of Meta-Evaluation Standards, and 7) Investigating correlation to the Structure of Meta-Evaluations. These are detailed as follows:

- 1) The accountability of the Construct Validity based on Indicator Component Analysis in judging the validity based on Principal Component Analysis. The result of analysis in each indicator can be shown as:

Table 4.8 Results of the Value of Communalities of Indicator Standards of Validity

Indicator Standards Relevance to Validity	Initial	Extraction
Va1. Described purpose of evaluation with clarity	1.000	.027
Va2. Accuracy of strategies, processes and plans	1.000	.522
Va3. Accuracy of arranging the memo of agreement of the evaluation results for revolving funds in the annual accounting year B.E. 2554	1.000	.348
Va4. Proper design of evaluation programs, evaluation methods, and analysis of data used for the evaluation	1.000	.515
Va5. Analysis of context, environment of evaluation with appropriateness	1.000	.544
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	1.000	.590
Va7. Identifying Key Performance Indicators: (KPIs) in an appropriate manner.	1.000	.508
Va8. Measurement with appropriate criteria	1.000	.486
Va9. Collecting and gathering systematic and significant data	1.000	.769
Va10. Accurate and reliable information sources	1.000	.608
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	1.000	.616
Va12. Implementing the evaluation with completeness and fairness	1.000	.695
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria worthy of measure	1.000	.703
Va14. Correctness and creditability in conclusions	1.000	.707
Va15. Accountability of quality assessment report	1.000	.698

The performance measures have an impact on the achievement of the validity standards. These are composed of 15 indicators. The analysis of communalities was extracted, and the results found that the extraction showed the

proportions were conducted according to the description of the standards when taken from more than 3 standards. Each indicator is suitable as an indicator for the validity standard of an evaluation, except Va.1: ‘Described Purpose of Evaluation with Clarity’ which showed its extraction was 0.27. It was not appropriate due to the fact there was a small proportion of described standards met as mentioned above. This was consistent with the analysis of component factor weight of indicators that showed there was factor weight of more than 0.4 in every indicator. It showed all the measurements were appropriate standards of assessment, except Va.1 which showed less weight so that it could not be adopted to be a valid standard of evaluation (See table 4.8).

Table 4.9 Results of Factor Weight of Indicator Standard of Validity

Indicator Standards of Validity	Component
Va 9. Collecting and gathering of systematic and significant data	.877
Va14. Correctness and creditability in conclusion	.841
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria worthy of measure	.838
Va15. Accountability of quality assessment report	.835
Va12. Implementing the evaluation with completeness and fairness	.834
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	.785
Va10. Accurate and reliable information sources	.780
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	.768
Va5. Analysis of context and environment of evaluation with appropriateness	.738
Va2. Accuracy of strategies, processes and plans	.722
Va4. Proper design of evaluation programs, evaluation methods, and analysis of data used for the evaluation	.718
Va7. Identifying Key Performance Indicators: (KPIs) in an appropriate manner	.713
Va8. Measurement with appropriate criteria	.697

Table 4.9 (Continued)

Indicator Standards of Validity	Component
Va3. Accuracy of arranging the memo of agreement of the evaluation results for revolving funds in the annual accounting year B.E. 2554	.590
Va1. Described purpose of evaluation with clarity	-
Eigen (Eigen values)	8.336
Percentages of Variance Explained	55.571

This form is designed with VA used for judging variance of standards of validity

$$VA = [Va.9(.877)+Va.14(.841)+Va.13(.838)+Va.15(.835)+Va.12(.834)+Va.11(.785)+Va.10(.780)+Va.6(.768)+Va.5(.738)+Va.2(.722)+Va.4(.718)+Va.7(.713)+Va.8 (.697)+Va.3(.590)]/14$$

These research findings found that the analysis of components' factor weight of indicator standards in validity showed 14 indicators where the factor weight was positive and these were weighted from 0.59 to 0.877. The indicator standards which had the most important factor weight were the measure 'Validity of Collecting and Gathering Systematic and Significant Data' (Va9). The factor weight was 0.877 and there was a 76.9 percent variance component within the validity standard. Next was the 'Correctness and Creditability in Conclusion' (Va14), 'Justified Interpretation of Analysis to be Comparable with Accurate and Sound Criteria Worthy of Measure' (Va13), 'Accountability of Quality Assessment Report' (Va15), these had a weight of 0.841, 0.838, and 0.835 respectively. Whereas the indicator standard with the lowest factor weight (0.590) was the 'Accuracy of Arranging the Memo of Agreement of the Evaluation Results for Revolving Funds in the Annual Accounting Year B.E. 2554' (Va3). Also, there was a 34.8 percent variance component within the validity standard. The results show that those indicator standards are needed to measure the validity which was estimated by Eigen Value at 8.336. These results could describe the variance of 14 indicators, including describing

the percentages of 55.571 which was the variance based on the validity standards (see the results of analysis in table 4.9.).

2) The accountability of the Construct Validity based on Indicator Component Analysis in judging the utility based on Principal Component Analysis. The result of analysis in each indicator can be showed as follows:

The validity standards are composed of 10 indicators. The analysis of communalities was extracted and the results found that the extraction showed the proportions of the standards when taken from more than 3 standards. Each indicator is suitable to be an indicator for the utility standards. This was consistent with the analysis of component factors' weight of indicators that showed there was a factor weight of more than 0.4 in every indicator. They showed the importance of the measurement standards of utility. They can be adopted to be the utility standards of evaluation (See table 4.10).

Table 4.10 Results of the Value of Communalities of Indicator Standards of Utility

Indicator Standards Of Utility	Initial	Extraction
Ut1. Identifying stakeholders in the evaluation	1.000	.353
Ut2. Identifying key questions for the evaluation	1.000	.433
Ut3. Identifying questions for the evaluation in response to information needed	1.000	.592
Ut4. Understanding questions for the evaluation, evaluation processes, and interpreting evaluation results	1.000	.621
Ut5. Implementing co-operative evaluation	1.000	.526
Ut6. Verifiable information from the evaluation according to the users' needs	1.000	.543
Ut7. Timely evaluation results report and to be consistent with reality	1.000	.484
Ut8. Inform the evaluation result report and present information with efficiency	1.000	.439
Ut9. Clarity and feasibility of recommendations	1.000	.396
Ut10. Validity of recommendations for development	1.000	.486

These findings found that the analysis of component factor weight of indicator standards in utility showed 10 indicators which had positive weight and these were weighted from 0.594 to 0.788. The indicator standard which had the most weight was the ‘Utility of Understanding Questions for the Evaluation, Evaluation Processes, and Interpreting Evaluation Results’ (Ut4). Its factor weight was 0.788 and there was a 62.1 percent variance component within the utility standard. Next, ‘Identifying Questions for the Evaluation in Response to Information Needed’ (Ut3), ‘Verifiable Information from the Evaluation According to the users’ Needs’ (Ut6), ‘Implementing Co-Operative Evaluation’ (Ut5). They had a factor weight of 0.769, 0.737, and 0.725 respectively. Whereas the indicator standard with the lowest factor weight (0.594) was ‘Identifying Stakeholders in the Evaluation’ (Ut1). Also it had a 35.3 percent variance component within the utility standard. The results show that these indicator standards are needed to measure the utility according to the Eigen Value of 4.873. These results can be used to describe the variance of the 10 indicators, including describing the percentages of 48.730 which was the variance based on the utility standards (see the result of analysis in table 4.11).

Table 4.11 Results of Factor Weight of Indicator Standards of Utility

Indicator Standards of Utility	Component
Ut4. Understanding questions for the evaluation, evaluation processes, and interpreting evaluation results	.788
Ut3. Identifying questions for the evaluation in response to information needed	.769
Ut6. Verifiable information from the evaluation according to the users’ needs	.737
Ut5. Implementing co-operative evaluation	.725
Ut10. Validity of recommendations for development	.697
Ut7. Timely evaluation results reports and to be consistent with reality	.696
Ut8. Inform the evaluation results reports and presenting information with efficiency	.663
Ut2. Identifying key questions for the evaluation	.658

Table 4.11 (Continued)

Indicator Standards of Utility	Component
Ut9. Clarify and feasibility of recommendation	.629
Ut1. Identifying stakeholders in the evaluation	.594
Eigen (Eigen values)	4.873
Percentages of Variance Explained	48.730

This form is designed UT used for judging variance standard of utility

$$UT = [Ut.4(.788) + Ut.3(.769) + Ut.6(.737) + Ut.5(.725) + Ut.10(.697) + Ut.7(.696) + Ut.8(.663) + Ut.2(.658) + Ut.9(.629) + Ut.1(.594)] / 10$$

3) The accountability of the Construct Validity based on Indicator Component Analysis in judging the ethicality based on Principal Component Analysis. The result of analysis in each indicator can be shown as follows:

The ethicality standards are composed of 7 indicators. The analysis of communalities was extracted and the result found that the extraction showed the proportions of the standards when taken from more than 3 standards. Each indicator is suitable to be an indicator for the ethicality standards. They are consistent with the analysis of component factor weight of indicators that showed there was factor weight of more than 0.4 in every indicator. They showed the importance of the measurement standards of the ethicality. They can be adopted to be the utility standards of evaluation (See table 4.12).

Table 4.12 Results of the Value of Communalities of Indicator Standards of Ethicality

Indicator Standards Of Ethicality	Initial	Extraction
Et1. Arrangement of memo of agreement for the evaluation with fairness and reliability	1.000	.455

Table 4.12 (Continued)

Indicator Standards Of Ethicality	Initial	Extraction
Et2. Interact with communication between people involved with the evaluation	1.000	.467
Et3. Fair evaluation methods and recognition of human rights of the people involved with the evaluation	1.000	.739
Et4. Evaluation with respect for public and societal welfare	1.000	.508
Et5. Disclose the evaluation results and constraints of the evaluation	1.000	.513
Et6. Fair Evaluation results	1.000	.708
Et7. Accepted evaluation results by persons involved	1.000	.681

These findings found that the analysis of component factor weight of indicators standard in ethicality showed 7 indicators where the factor weight was positive and they weighed from 0.674 to 0.860. The indicator standard which had the most weight was the ‘Ethicality of Fair Evaluation Methods and Recognition of Human Rights of the People Involved with the Evaluation’ (Et3). Its factor weight was 0.860 and there was a 73.9 percent variance component within the ethicality standard. Next was ‘Fair Evaluation Results’ (Et6), ‘Accepted Evaluation Results by People Involved’ (Et7), and ‘Disclose the Evaluation Results and Constraints of the Evaluation’ (Et5). They had factor weight of 0.841, 0.825, and 0.716 respectively. The indicator standard with the lowest weight (0.674) was ‘Arrangement of Memo of Agreement for the Evaluation with Fairness and Reliability’ (Et1). Also, there was a 45.5 percent variance component within the ethicality standard. The results show that these indicator standards are needed to measure the ethicality which was estimated by an Eigen Value of 4.070. These results can describe the variance of 7 indicators, including describing the percentages of 58.146 which was the variance based on the ethicality standards (see the result of analysis in table 4.13).

Table 4.13 Results of Factor Weight of Indicator Standard of Ethicality

Indicator Standards of Ethicality	Component
Et3. Fair evaluation methods and recognition of human rights of the people involved with the evaluation	.860
Et6. Fair evaluation results	.841
Et7. Accepted evaluation results by people involved	.825
Et5. Disclose the evaluation results and constraints of the evaluation	.716
Et4. Evaluation with respect for public and societal welfare	.713
Et2. Interact with communication between people involved with the evaluation	.683
Et1. Arrangement of memo of agreement for the evaluation with fairness and reliability	.674
Eigen (Eigen values)	4.070
Percentages of Variance Explained	58.146

This form is designed with ET used for judging variance standard of ethicality

$$ET = [(Et.3(.860)+Et.6(.841)+Et.7(.825)+Et.5(.716)+Et.4(.713)+Et.2(.683)+Et.1(.674)]/7$$

4) The accountability of the Construct Validity based on Indicator Component Analysis in judging the credibility based on Principal Component Analysis. The result of analysis in each indicator can be showed as follows:

The credibility standards are composed of 10 indicators. The analysis of communalities was extracted, and the results found that the extraction showed the proportions of the standards when taken from more than 3 standards. Each indicator is suitable to be used as an indicator for the credibility standards. These are consistent with the analysis of component factor weight of indicators that showed there was a factor weight of more than 0.4 for every indicator. They showed the importance of measurement standards of credibility. They can be adopted to be the credibility standards of evaluation (see table 4.14).

Table 4.14 Results of the Value of Communalities of Indicator Standards of Credibility

Indicator Standards Of Credibility	Initial	Extraction
Cr1. Evaluators who are professional with knowledge of evaluation methods and contexts of evaluations	1.000	.488
Cr2. Evaluators who are professional with knowledge of evaluation and technical methods	1.000	.546
Cr3. Evaluators' and agencies that implement evaluations credibility	1.000	.708
Cr4. Evaluators' competence used in evaluation without bias	1.000	.653
Cr5. Independent evaluation without conflict of interest	1.000	.563
Cr6. Systematic retrieval of information by evaluators	1.000	.638
Cr7. Evaluation with honesty and integrity	1.000	.788
Cr8. Respect for the personal rights of the people involved with the evaluation	1.000	.823
Cr9. Responsibility towards society	1.000	.700
Cr10. Communication skills of evaluators	1.000	.602

These findings found that the analysis of component factor weight of indicator standards in credibility showed 10 indicators which had a positive factor weight and they weighed from 0.699 to 0.907. The indicator standard which had the greatest factor weight was the 'Respect for the Personal Rights of the People Involved with the Evaluation' (Cr8). Its weight was 0.907 and there was a 82.3 percent variance component within the credibility standard. Next was 'Evaluation with Honesty and Integrity' (Cr7), 'Evaluators' and Agencies that Implement Evaluations Credibility' Cr3, and then 'Responsibility Towards Society' (Cr9), they had factor weight of 0.888, 0.842, and 0.836 respectively. Whereas the indicator standard with lowest factor weight (0.699) was 'Evaluators who are Professional with Knowledge of Evaluation Methods and Contexts of Evaluations' (Cr1). Also there was a 48.8 percent variance component within the credibility standard. The results show that these indicator standards are needed to measure the credibility which was estimated at an Eigen Value of 6.509. These results can describe with the variance of

10 indicators, including describing the percentages of 65.093 which was the variance based on the credibility standards (see the result of analysis in table 4.15).

Table 4.15 Results of Factor Weight of Indicator Standard of Credibility

Indicator Standards of Credibility	Component
Cr8. Respect for the personal rights of the people involved with the evaluation	.907
Cr7. Evaluation with honesty and integrity	.888
Cr3. Evaluators' and agencies that implement evaluations credibility	.842
Cr9. Responsibility towards society	.836
Cr4. Evaluators' competence used in evaluation without bias	.808
Cr6. Systematic retrieval of information by evaluators	.799
Cr10. Communication skills of Evaluators	.776
Cr5. Independent evaluation without conflict of interest	.750
Cr2. Evaluators who are professional with knowledge of evaluation and technical methods	.739
Cr1. Evaluators who are professional with knowledge of evaluation methods and contexts of evaluations	.699
Eigen (Eigen values)	6.509
Percentages of Variance Explained	65.093

This form is designed with CR used for judging variance standards of credibility

$$CR = [(Cr.8(.907) + Cr.7(.888) + Cr.3(.842) + Cr.9(.836) + Cr.4(.808) + Cr.6(.799) + Cr.10 (.776) + Cr.5(.750) + Cr.2(.739) + Cr.1(.699)]/10$$

5) The accountability of the Construct Validity based on Indicator Component Analysis in judging the cost-effectiveness based on Principal Component Analysis. The result of analysis in each indicator can be showed as follows:

The cost-effectiveness standards are composed of 7 indicators. The analysis of communalities was extracted. The results found that the extraction showed the proportions of the standards were taken from more than 3 standards. Each indicator is suitable to be an indicator for the cost-effectiveness standard. These are consistent with the analysis of component factor weight of indicators that showed there was a factor weight of more than 0.4 in every indicator. This showed the importance of the measurement standards of cost-effectiveness. They can be adopted as the cost-effectiveness standards of evaluation (see table 4.16).

Table 4.16 Results of the Value of Communalities of Indicator Standards of Cost-Effectiveness

Indicator Standards Of Cost-Effectiveness	Initial	Extraction
CE1. Resource Management of Evaluation with worthiness	1.000	.438
CE2. Appropriate allotment of budget for the evaluation	1.000	.359
CE3. System of evaluation arising from the cultural changes in the organizations' performance	1.000	.355
CE4. Conducting evaluation results according to its concepts	1.000	.557
CE5. Conducting evaluation results to take action	1.000	.667
CE6. Influence of the evaluations' utility towards society, economics, and environment	1.000	.729
CE7. Effectiveness of the evaluation results	1.000	.460

These findings found that the analysis of component factor of weight of indicator standards in cost-effectiveness had 7 indicators which were positive and they weighed from 0.596 to 0.854. The indicator standard with the most weight was the cost-effectiveness of 'Influence of the Evaluations' Utility Towards Society, Economics, and Environment' (CE6), the factor weight was 0.854 and there was a 72.9 percent variance component within the cost-effectiveness standard. Next was 'Conducting Evaluation Results to the Take Action' (CE5), 'Conducting Evaluation Results According to its Concepts' (CE4), and then "Effectiveness of the Evaluation Results' (CE7). They had a factor weight of 0.817, 0.746, and 0.678

respectively. Whereas the indicator standard with the lowest factor weight (0.596) was ‘System of Evaluation Arising from the Cultural Changes in the Organizations’ Performance’ (CE3). Also, there was a 35.5 percent variance component within the cost-effectiveness standard. The results show that these indicator standards are needed to measure the cost-effectiveness which was estimated at an Eigen Value of 3.565. These results can describe with the variance of the 7 indicators, including the percentage of 50.922 which was the variance based on the cost-effectiveness standard (see the result of analysis in table 4.17).

Table 4.17 Results of Factor Weight of Indicator Standard of Cost-Effectiveness

Indicator Standards of Cost-Effectiveness	Component
CE6. Influence of the evaluations’ utility towards society, economics, and environment	.854
CE5. Conducting evaluation results to take action	.817
CE4. Conducting evaluation results according to its concepts	.746
CE7. Effectiveness of the evaluation results	.678
CE1. Resource management of evaluation with worthiness	.662
CE2. Appropriate allotment of budget for the evaluation	.599
CE3. System of evaluation arising from the cultural changes in the organizations’ performance	.596
Eigen (Eigen values)	3.565
Percentages of Variance Explained	50.922

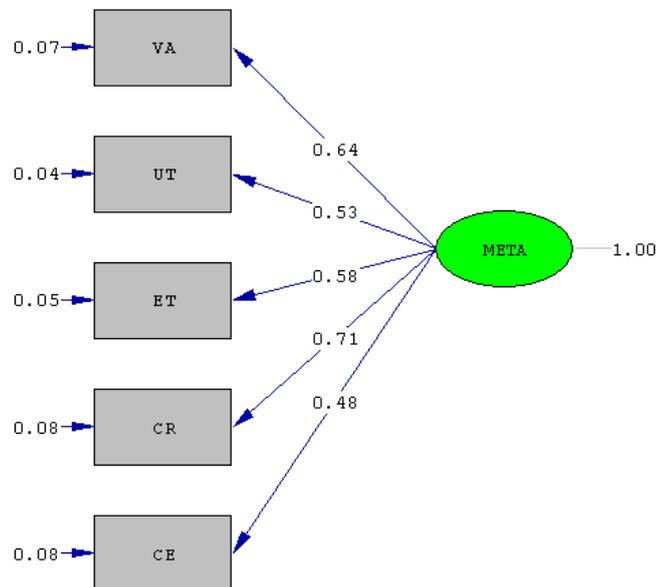
This form was designed with CE used for judging variance standards of cost-effectiveness

$$CE = [CE.6(.854)+CE.5(.817)+CE.4(.746)+CE.7(.678)+CE.1(.662)+CE.2(.599)+CE.3(.596)]/7$$

6) This study is related to The Construct Correlation of Meta-Evaluation standards based on Indicator Component Analysis in judging the Meta-Evaluation based on Principal Component Analysis (LISREL 8.52). The results of analysis in each indicator can be detailed as follows:

This study's purpose is to emphasize The Construct Correlation of Meta-Evaluation standards by considering 5 standards which are validity, utility, ethicality, credibility, and cost-effectiveness. The researcher therefore intended to answer the question "How have the types of correlational standards been proposed?" By using the analysis of Lisrel's standards model that presents the results as follows:

The construct validity of meta-evaluation standards conveys the meta-evaluation result through Confirmatory Factor Analysis. The results showed that the original model was perfectly fitted with the empirical data. Chi-square showed no statistically significant difference ($\chi^2= 4.15$ $df= 5$, $p=0.84067$), and had a goodness of fit index (GFI) of 0.97, the adjusted goodness of fit index (AGFI) was 0.90, and a root mean square error of approximation (RMSEA) of 0.000. The indicator standard with the most factor weight was the 'Evaluators' Credibility', whose factor weight was 0.71. Next, the validity standard's factor weight was 0.64. The utility, ethicality, and cost-effectiveness standards were 0.58, 0.53, and 0.48 respectively (See figure 4.2).



Chi-Square=4.15, df=5, P-value=0.52809, RMSEA=0.000

Figure 4.2 The Construct Correlation of Meta-Evaluation Standards Model

Table 4.18 Results of Appropriateness Among Types of Correlation with the Meta-Evaluation Standard

Statistical Test	Standards	Types
χ^2 / degree of freedom	≤ 3.000	0.83
Goodness-of-fit (GFI)	≥ 0.90	0.97
Adjusted goodness-of-fit (AGFI)	≥ 0.80	0.90
Normalized fit index (NFI)	≥ 0.90	0.99
Non-normalized fit index (NNFI)	≥ 0.90	1.01
Comparative fit index (CFI)	≥ 0.90	1.00
Root mean square residual (RMR)	≤ 0.05	0.0052
Root mean square error of approximation (RMSEA)	≤ 0.10	0.000

Note: * Recommended value has been adapted since Hair et al., 1998.

It was found that the statistical test of the construct of meta-evaluation summarizes the meta-evaluation results associated with the construct validity as can be seen in table 4.19.

Table 4.19 Results of Analysis of the Construct Correlation of Meta-Evaluation Standards

Standard	Factor Weight	t	R ²
Validity	.64	8.50	.86
Utility	.53	8.58	.86
Ethicality	.58	8.67	.87
Credibility	.71	8.56	.86
Cost-Effectiveness	.48	7.50	.74

From table 4.19, it was found that the 5 evaluation standards of 1) Validity, 2) Utility, 3) Ethicality, 4) Credibility, and 5) Cost-Effectiveness had significant influence on the Meta-Evaluation. These standards showed factor weight

of .64, .53, .58, .71, and .48 respectively. The credibility standard's ability to provide the described purpose of the meta-evaluation standards has a very high factor weight, next came the validity and ethicality standards. The cost-effectiveness standard had the lowest factor weight.

4.3.3 Collection of Data

The collection of data was carried out via the steps in the meta-evaluation process, and can be detailed as follows:

- 1) The first step in the meta-evaluation process was to cooperate with the Comptroller General's Department. This department has monitored and controlled the system of revolving fund evaluation, and carried out the assessment results reports and has relevant available information about what's involved. In addition, they collected additionally needed evaluation results reports for revolving funds in the accounting year B.E. 2554, and collected evaluation results reports for revolving funds from sampling groups in the accounting years B.E. 2548-2554. These were conducted with all applicable components for analysis of revolving fund-effectiveness.

- 2) Conducting the Meta-Evaluation checklists can be part of the meta-evaluations, and provide material evaluations which can be part of the metaevaluator's task for examining the quality of evaluation results reports of revolving funds. The metaevaluator should be set from a government officer as mandated for monitoring and controlling the implementation of a revolving fund. Then one should engage in controlling the operational evaluation, and the evaluator can sometimes obtain training in evaluations in order to operate it under the revolving fund evaluation system implemented by the Comptroller General's Department. More knowledge and evaluation-experienced of over 5 years for revolving fund evaluations is required to understand the steps for implementing the evaluation process. This includes the steps from the revolving fund evaluation process which are perceived to have some truth and information occurring throughout the implementation of the evaluation, not obtained from the stakeholders.

This research designates the officials with a mandate from the Comptroller General's Department to monitor and control the revolving fund

evaluations to be responsive and direct in the revolving fund evaluation of each fund and related to the qualification mentioned above. In total there were 31 officers who are responsible for the evaluators for the quality of assessment reports for revolving funds based on meta-evaluation which is being developed. The total of those funds was 50. The meta-evaluation reports were also sent back to the researcher for assessment. Preceding the assessment quality report it is necessary that the researcher informs the objectives, research processes, and other information involved with the meta-evaluation in order to understand the principles based on meta-evaluation standards, and to be able to implement the evaluation of evaluation report for revolving funds according to the meta-evaluation which is being developed.

3) In the current case, the researcher has attempted to collect the meta-evaluation checklists, and then conduct them to write the memorandum and analyze the quantitative data and carry out content analysis according to the conceptual objectives of further research.

4.4 Analysis Design

This topic can be divided into two parts: 1) Analysis Design, 2) Statistical Analysis Use

4.4.1 Part 1: Analysis Design is composed of 1) Basic Statistical analysis, 2) Analysis of the quality validity of meta-evaluation standards, and 3) Analysis of the quality of reliability, and 4) Examining the correlation of the construct of the meta-evaluation standards. These are described as follows:

1) Basic Statistical Analysis for analyzing the meta-evaluation results reports of an evaluation result of revolving funds. These were statistically analyzed to perform the percentage, means, standard deviations and discover if the reliability coefficients were low or high in value.

2) Analysis of the quality validity of meta-evaluation standards analyzed by the content validity. Considered by four experts who have knowledge of the evaluation results, the results were collected from those experts' to be compared to the same assessment quality reports by other experts who are professional with the

evaluation results of revolving funds from the meta-evaluation checklists. 10 funds were chosen for testing, and then analyzed by *t-test* to check if they had been analyzed by those experts and to indicate the quality of the evaluation results reports of revolving funds. These can be classified into two groups; high scoring Groups which were 6 and low scoring groups which were 4. Both are preferred in terms of high scoring groups and refer to the demonstrated testing of reports measured randomly in high quality groups and taken at a good level and up whereas another provided tests with lower scores estimated in low quality groups. The latter showed that the scores were lower than a good level. In order for comparison among the quality and the evaluation results of evaluation reports of revolving funds, these were assessed by evaluators, and it was found that the evaluation results of evaluation reports of revolving funds estimated between those evaluators who assessed the random estimated reports of those quality groups which were also determined by the experts. Both quality groups showed statistically significant differences at 0.05 ($t = 2.621$, $p\text{-value} = .031$).

3) Analysis of the quality of reliability of the randomly selected 30 reports from the evaluation reports of revolving funds provides a test in the evaluation model estimated by the governance supervisor's revolving funds and their associated estimated reliability (Cronbach's alpha).

4) Accountability of the Construct Correlation of Meta-evaluation Standards analyzed each standard by SPSS/PC Version 17, and estimated with the Principle Component Analysis, and then analyzed by LISREL is an estimate to express the value of Factor Loading of the Meta-Evaluation Standards.

4.4.2 Part 2: Statistical Analysis Use

1) The statistical analysis used for measurement of the content validity of the instrument attached to the quality evaluation by using Indexes of Item-Objective Congruence: IOC, and randomly selected Items ($=.05$) (Rovinelli and Hambleton, quoted in Sirinthorn, 2009) can be represented as follows:

$$\text{IOC} = \frac{\sum R}{N}$$

where IOC = Indexes of Item-Objective Congruence
 $\sum R$ = the summation of scores for total expertise
 N = the number of experts or judges

2) The statistical reliability of evaluation model performance estimated by the coefficient of Cronbach's alpha (Sirichai Kanchanawasee, 2005) can be represented as follows:

$$\alpha = \left(\frac{k}{k-1} \right) \left(1 - \frac{\sum S_i^2}{S_t^2} \right)$$

where α = the reliability Coefficient of Cranach's alpha
 K = the number of items in the instrument
 S_i^2 = the total variance of scores for item i
 S_t^2 = the total variance of the total scores

3) Statistical Comparison of difference in results of the meat-evaluation reports is used for classification of 10 quality reports estimated by t-Test Independent to look at the construct validity (Sirichai Kanchanawasee, 2004).

$$t = \frac{(\bar{X}_1 - \bar{X}_2)}{\sqrt{\frac{1}{n_1} + \frac{1}{n_2}}}, \text{ df} = n_1 + n_2 - 2$$

$$\text{Where } S^2 = \frac{[(n_1-1)S_1^2 + (n_2-1)S_2^2]}{n_1 + n_2 - 2}$$

where t = statistical comparison in an average of the meta-evaluation results reports
 \bar{X}_1 = mean of the meta-evaluation results reports, high quality groups
 \bar{X}_2 = mean of the meta-evaluation results reports, low quality groups
 n_1 = the number of reports, high quality
 n_2 = the number of reports, low quality
 S^2 = the variance of the scores for the meta-evaluation

4) Confirmatory Factor Analysis (CFA)

The alternative analysis main components are used to meet the requirement when the researcher needs to know the construct correlation of the variance or if he needs to answer the question , ‘What type of the construct correlation of the variance should there be?’ Then decision is made to use the confirmatory factor technique for determining or confirming those correlations which, being expected, have tested underlying the assumptions concerning the construct of components that is to consider whether or not each component composed with the variance equivalent to the expected assumption and whether it is equal to the theories or not. This is called, Confirmatory Factor Analysis (CFA). The definitions of the terms of this study are as follows:

(1) Common Factor

The components composed of two variables or more numbers and both combined the same component are called the common factor, and these are used to find the correlation coefficient or the value τ is the amount by which the variables tend towards positive correlation. They are a principle of components analysis.

(2) Specific Factor

One variable of the component

(3) Communalities

The Correlation Coefficient employed between a variable that affects other all variables, and shows the value 0-1 but each is a small value. If that variable is eliminated, then this value is recalled as the Initial Statistic or Reproduced Correlation Matrix, most often called a variable’s communalities.

(4) Factor Loading

Item-scale correlations reveal the gap between variables and factors, the loading range should be more than 0.3 (Yuth Kaiwan, 2008). Variables observed

with high weight factors that variable should be allowed as a factor. In SPSS observed that given each factor's weight (see in Component Matrix Table), observed it before rotating axes of the factors or a Reproduced Correlation Matrix of Eigen Value.

(5) Factor Score

Standardized scores estimated by using weighting on the factors and original variables and converting scores with new variables, called "Factors". Each factor score obtains the correlation matrix if based on the weighting rather on the loadings.

(6) Eigen Value

A characteristic value of the matrix has shown variations of all variables in each factor. Analysis factors in the common factor, when obtaining one factor shown to detach variation of variables down to factors with small eigenvalues in SPSS, and analyzing those identified only as variables with Eigen values of 1.00 (default=1). Eigenvalue is equal to the numbers of variables. Thus, the numbers of factors turn more sharply than the number of variables, typically it is interpreted that the number of factors appropriate for further particular analysis. The Eigenvalue Formula is *Eigen Value = \sum (the sum of the factor weight of each variable in those factors)

There are four main steps of component analysis as follows:

(1) Identifying research problem, reviewing the number factors, data collection, and alternative component analysis agreed by the objectives of the research.

(2) Whether the agreement is required or not according to data analysis, and building the Correlation Matrix. From observed appropriate data, the Factor Analysis is estimated directly. Assuming that the observed score of an measurement is KMO

$$KMO = \frac{\sum r_i^2}{\sum r_i^2 + \sum (\text{partialcor relation})^2}$$

r = the correlative coefficient must exceed $0 < KMO < 1$

If the value KMO is less than required by the Factor Analysis Technique this shows that it is different from most existing data but KMO is large, and refers to whether data is fit to determine the Factor Analysis directly. This estimate method is used to compare values of KMO which are standardized at 0.5, that is, $KMO < .5$ is not fit for employing the Factor Analysis Technique estimated by Bartlett's Test of Sphericity which is the statistics of Hypothesis Test:

H_0 : Correlation matrix as Identity matrix or

H_1 : Not Correlative variables

Therefore, if accepted H_0 expresses that it is not related, it should not be used in Factor Analysis.

(3) Extraction Factor Analysis or Factor Extraction or Initial Factor, Extraction Factor Analysis observed the number of factors estimated all variables into Principal Component Analysis (PCA) which is generally acceptable and desirable. To obtain standardized scoring by the Linear Correlation between variables used for component data this can be done by Linear Combination of variables expressing the larger variation.

(4) Weighted Factor Scores actually refer to those which are typical of exact variables found in certain factors (each variable loading will on only be one factor), but the loadings based a weighting coefficient whose absolute value was at least 0.3 and up. The equation for Factor scores is:

$$F_{ik} = W_{i1} Z_{1k} + W_{i2} Z_{2k} + \dots + W_{ip} Z_{pk}$$

$$k = 1, 2, \dots, n \quad , \quad i = 1, 2, \dots, m$$

Z_{jk} = Standardized variable of item j and case of item k

n = an amount of data, m = the number of Factors

W_{ij} = Coefficient of loading factor of variable of item j in Factor of item i

F_{ik} = Factor score of Factor of item i of case of item k

CHAPTER 5

RESULTS

The study aims to 1) assess the revolving fund-effectiveness and the evaluation quality of evaluation reports; 2) compare the revolving fund-effectiveness and the quality of evaluation reports; and 3) investigate the content synthesis of the reports of evaluation results. The researcher therefore intended to present the results of this research; which are: 1) the evaluation results of revolving fund-effectiveness; 2) the result of meta-evaluation of the evaluation result report for revolving funds; 3) the results of content synthesis of evaluation results reports of revolving funds.

5.1 Results of the Evaluation-Effectiveness for Revolving Funds

The results of the evaluation effectiveness of revolving funds have been assessed through the analysis of revolving funds. The total of sample group was 50 funds. The scores of the evaluation results of revolving funds in the years B.E. 2548-2554, were classified and analyzed according to the categories of revolving funds and the issues of law. These can be detailed as follows:

The analysis results of revolving fund-effectiveness can be classified into 5 types of funds, it was found that an average (mean) result of evaluation effectiveness was nearly level and there was likely to be an increase in the level of evaluation results. There were significant scores on each checkpoint for several fund groups, and the overall of effectiveness level was moderate to good ($M = 3.5127$). The fund groups categorized were 'Distribution and Production', which had an average level of effectiveness which was the highest ($M = 3.7260$), followed by the group of revolving funds categorized as 'Support and Promotion', which had a mean score of 3.6831, 'Revolving Funds for Support and Social Welfare' and 'Fund Services', for which the mean scores were 3.5350, and 3.3879 respectively. Whereas for the category of 'Loan Fund', the average level of effectiveness was the lowest ($M = 3.1279$ see table 5.1).

Table 5.1 Results of Analysis of Revolving Fund-Effectiveness Classified in the Categories of Funds

Funds	Mean	S.D.	Degreed Requirement
Loan Funds	3.1279	.92578	moderate-good
Revolving Funds for Support and Social Welfare	3.5350	.47505	moderate-good
Revolving Funds for Support and Promotion	3.6831	.63279	moderate-good
Funds for Distribution and Production	3.7260	.60121	moderate-good
Fund Services	3.3879	.22819	moderate-good
Total	3.5127	.70786	moderate-good

As for testing the difference between the mean of revolving fund-effectiveness of the fund groups which were divided into 5 categories based on One-way Analysis of Variance accepted at F 1.573 and showing the P-Value = .198 it was found that those are the same at a significant level of 0.05 ($\alpha = 0.05$). This means that, on average, the result of revolving fund evaluation is not different significantly among groups of Fund Categorized, that is, for the revolving funds which are defined by the different classification criteria introduced in the subsection, their effectiveness is not different (See table 5.2).

Table 5.2 Results of Testing the Average of Revolving fund-Effectiveness Classified into Fund Categorizations

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	3.012	4	.753	1.573	.198
Within Groups	21.540	45	.479		
Total	24.552	49			

Results of statistical data analysis classified the average of issues of law revolving fund-effectiveness into 2 groups, that is, the Establishment of the Act of Budgetary Expenditure Yearly and establishment of specific laws. The results found

that the mean of the evaluation results based on the characteristics of both groups was nearly the same value and also performed the same criteria. This means that the levels of effectiveness are fair to good. Considering the revolving funds established by specific laws, on average, the levels of effectiveness are better than revolving funds established by the Act of budgetary Expenditure Yearly. They had mean scores of 3.6823 and 3.3796 respectively. When testing the difference between the mean of revolving funds which established by laws based on t-test, it was accepted $t = -1.521$ and of issues of law P showed the value of .135. It was found that those were more than the significant level of 0.05 ($\alpha = 0.05$). This means that, on average, for the result of revolving fund evaluation among groups of revolving funds which are classified as two groups according to the laws, the effectiveness is not different (See table 5.3).

Table 5.3 Results of Testing the Average of Revolving fund-Effectiveness Classified into those Issued by Law

Issued Laws	N	Mean	S.D.	Result	t	Sig.
Budgetary Expenditure Yearly Act	28	3.3796	.82076	moderate-good	1.521	.135
Specific Laws	22	3.6823	.49927	moderate-good		
Total	50	3.5127	.70786	moderate-good		

Note that these findings are not the results of revolving funds' effectiveness which were average good to excellent. This means that the requirement of revolving fund management would be upgrading both efficiency and effectiveness.

5.2 Results of Meta-Evaluation of the Evaluation Reports of Revolving Funds

The researcher sought to improve and examine the quality of indicators and meta-evaluation standards, taking their meta-evaluation responsibilities and the additional tools and procedures to apply their standards and principles of good evaluation practice for evaluating the quality of evaluation results reports of revolving funds when examining the sample of 50 funds. The results can be categorized into

two types: 1) the results of meta-evaluation of the overall of evaluation results reports and classified as issued by law, and 2) the evaluation results of evaluation work statistically analyzed to find the frequency and percentages based on the level of quality evaluation of evaluating work. These were analyzed by comparison with quality assessment reports conducted by comparative un-weighted and weighted averages. The results were as follows:

5.2.1 The Overall of the Meta-Evaluation Result of Evaluation Reports Classified into Fund Categorization and Characteristics of Issued Laws

5.2.1.1 Part 1: The Result of Meta-Evaluation of Evaluation Reports of Overall Revolving Funds.

The results reveal that of the overall of standards that were used for meta-evaluation, it was found that the results tended to pass. The average was 3.29, and, when examining of possible sets of each standard, the result found that the highest mean was 3.51 for credibility. Next were ethicality, validity, and utility with 3.14, 3.29, and 3.18 respectively. Those results of meta-evaluation on average tended to pass, whereas Cost-effectiveness had the lowest mean of 3.03. In addition, these results of meta-evaluation of Cost-effectiveness were also sufficient to pass. However, the researcher notes that results of meta-evaluation in evaluators' credibility was the highest, S.D. was highest. This means that, on average, the meta-evaluators made significantly different comments. The meta-evaluation standards were at the lowest mean for Cost-effectiveness, although the level still tended to pass. However, S.D. has been shown lowest in cost of assessment (See table 5.4).

Table 5.4 Results of Meta-Evaluation of the Overall Evaluation Report for
Revolving Funds Classified into the Requirements According to Standards

Meta-Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Validity	50	1.80	4.87	3.29	.83729	Passed
Utility	50	1.80	4.80	3.18	.80743	Passed
Ethicality	50	2.00	4.86	3.41	.81275	Passed
Credibility	50	1.70	5.00	3.51	.94714	Good
Cost-Effectiveness	50	1.86	4.71	3.03	.77497	Passed
Total	50	1.98	4.76	3.29	.78614	Passed

The results of meta-evaluation of the evaluation results reports of revolving funds can be classified into requirements according to the standards. Here it was found that in the meta-evaluation standard of validity, the results tended to pass (M=3.29). By considering the indicator standard, Va13 which means the ‘Justified Interpretation of Analysis to be Comparable with Accurate and Sound Criteria to Validate the Measurement’, the result of Va13 standard was highest mean scores of 3.68 which was a good level. For the ‘Correctness and Credibility in Conclusions’ (Va14.), the result had a mean of 3.58 which is also a good level. ‘Described Purpose of Evaluation with Clarity’ (Va1.) had the lowest mean of 2.46. This result was a fair level.

The findings found that utility had a good level (M=3.17). The Ut6 which means the ‘Verifiable Information from the Evaluation According to the Users’ Needs’ had the highest mean as 3.70, on average, and a good level. For the ‘Understanding Questions for the Evaluation’, ‘Evaluation Processes’, and ‘Interpreting Evaluation Results’ the result tended to pass (M=3.50). Whereas ‘Informing the Evaluation Results Reports and Presenting Information with Efficiency’ (Ut8.) had the lowest mean of 2.68, but still enough to pass.

The results also found that ethicality tended to pass (M=3.41). Considering the indicator standard, Et1 which means the ‘Arrangement of Memo of Agreement for the Evaluation with Correctness and Reliability’, the result had the highest mean with a score of 4.34 which was a good level. Next was Et3 which means ‘Fair Evaluation Method and Recognizing Human Rights Among the Persons Involved with the Evaluation’, the result had a mean of 3.50 which tended to pass.

The indicator ‘Standards of Fair Evaluation Results’ (Et6.) had the lowest mean of 3.00 which tended to pass.

The evaluators’ credibility standards were at a good level (M=3.03). For the indicator standard of Cr1 that means ‘Evaluators who are Professional with Knowledge of Evaluation Methods and Context of the Evaluation’, the result the highest mean with a score of 3.80 which was a good level. Cr4 which means the ‘Evaluators’ Competence Used in Evaluation without Bias’, the mean score was 3.74 which was a good level. However Cr2 which means the ‘Evaluators who are Professional with Knowledge of Evaluation and Technical Methods’, had the lowest mean of 3.06 but was enough to pass.

The findings found that indicator standards in cost-effectiveness tended to pass (M=3.03). CE7 means the ‘Effectiveness of the Evaluation Results’, and had the highest mean score of 4.06, which was a good level. CE5 means ‘Conducting Evaluation Results to Take Action’ had a mean score of 3.42 which tended to pass. CE1 which means the ‘Resource Management of Evaluation with Worthiness’ had the lowest mean of 2.18 which was a fair level.

Note that there are no indicators which showed the result was excellent. The findings revealed that they need to develop the quality of evaluation results reports to obtain further efficiency and effectiveness (see table 5.5).

Table 5.5 Results of Meta-Evaluation of the Evaluation Report of Revolving Funds Classified into the Indicators

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	result
Validity						
Va1. Described purpose of evaluation with clarity	50	1	5	2.46	.908	fair
Va2. Accuracy of strategies, processes and plans	50	1	5	3.34	1.099	passed
Va3. Accuracy of arranging the memo of agreement of the evaluation result for revolving funds in the annual accounting year B.E. 2554	50	1	5	3.24	1.188	passed
Va4. Proper design of evaluation program, evaluation method, and analysis of data used for the evaluation	50	1	5	3.40	1.143	passed

Table 5.5 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	result
Va5. Context analysis, environment of evaluation with appropriateness	50	1	5	3.54	1.054	good
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	50	1	5	2.92	.877	passed
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate manner	50	2	5	3.34	1.062	passed
Va8. Measurement with appropriate criteria	50	1	5	3.18	1.082	passed
Va9. Collecting and gathering systematic significant data	50	1	5	2.98	1.237	passed
Va10. Accurate and reliable information sources	50	1	5	3.26	1.352	passed
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	50	1	5	3.40	1.278	passed
Va12. Implementing the evaluation with completeness and fairness	50	2	5	3.42	1.090	passed
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria with valid measurement	50	1	5	3.68	1.285	good
Va14. Correctness and creditability in conclusion	50	1	5	3.58	1.180	good
Va15. Accountability of quality assessment report	50	2	5	3.50	1.182	passed
Total	50	1.80	4.87	3.29	.83729	passed
Utility						
Ut1. Identifying stakeholders in the evaluation	50	1	5	2.96	1.106	Passed
Ut2. Identifying key questions for the evaluation	50	1	5	3.02	1.169	Passed
Ut3. Identifying questions for the evaluation in response to information needed	50	1	5	3.16	1.076	passed
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	50	1	5	3.50	1.199	passed
Ut5. Implementing co-operative evaluation	50	1	5	3.32	1.039	passed
Ut6. Verifiable information from the evaluation according to the users' needs	50	2	5	3.70	1.182	good
Ut7. Timely evaluation results reports and to be consistent with reality	50	2	5	3.36	1.208	passed

Table 5.5 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	result
Ut8. Inform the evaluation results reports and present information with efficiency	50	1	5	2.68	1.058	passed
Ut9. Clarity and feasibility of recommendation	50	1	5	2.88	1.154	passed
Ut10. Validity of recommendation for development	50	1	5	3.12	1.394	Passed
Total	50	1.80	4.80	3.17	.80743	passed
Ethicality						
Et1. Arrangement of memo of agreement for the evaluation with correctness and reliability	50	2	5	4.34	.917	good
Et2. Communication between people involved with the evaluation	50	1	5	3.16	1.113	passed
Et3. Fair evaluation methods and recognizing human rights among people involved with the evaluation	50	2	5	3.50	1.199	passed
Et4. Evaluation with responsibility towards public and societal welfare	50	2	5	3.02	1.078	passed
Et5. Disclose the evaluation results and constraints of the evaluation	50	2	5	3.46	.994	passed
Et6. Evaluation results reports with fairness	50	1	5	3.00	1.107	passed
Et7. Accepted evaluation results by people involved	50	2	5	3.38	1.048	passed
Total	50	2.00	4.86	3.41	.81275	passed
Credibility						
Cr1. Evaluators who are professional with knowledge of evaluation methods and context of the evaluation	50	2	5	3.80	1.178	good
Cr2. Evaluators are professional with knowledge of evaluation and technical methods	50	1	5	3.06	1.132	passed
Cr3. Evaluators' and agencies that implement the evaluation credibility	50	1	5	3.60	1.125	good
Cr4. Evaluators' competence in evaluation without bias	50	2	5	3.74	1.103	good
Cr5. Independent evaluation and no conflict of interest	50	1	5	3.66	1.042	good

Table 5.5 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	result
Cr6. Systematic retrieval of information by evaluators	50	1	5	3.22	1.166	passed
Cr7. Evaluation with honesty and faithfulness	50	1	5	3.48	1.233	passed
Cr8. Respect for the personal rights of the people involved with the evaluation	50	1	5	3.68	1.392	good
Cr9. Responsibility towards society	50	1	5	3.40	1.245	passed
Cr10. Communication skills of evaluators	50	1	5	3.44	1.110	passed
Total	50	1.70	5.00	3.51	.94714	good
Cost-Effectiveness						
CE1. Resource management of evaluation with worthiness	50	1	4	2.18	.896	fair
CE2. Appropriate allotment of budget for the evaluation	50	1	5	2.36	1.139	fair
CE3. System of evaluation culminating in cultural changes in the organizations' performance	50	1	5	2.60	.990	passed
CE4. Conducting evaluation results according to its concepts	50	1	5	3.38	1.276	passed
CE5. Conducting evaluation results to take action	50	2	5	3.42	1.108	passed
CE6. Influence of the evaluations' utility towards society, economics, and environment	50	2	5	3.20	1.178	passed
CE7. Effectiveness in the evaluation results	50	2	5	4.06	1.018	good
Total	50	1.86	4.71	3.03	.77497	passed

5.2.1.2 Part 2: The results of meta-evaluation of an evaluation report of revolving funds were classified into fund categories. These were divided into 5 categories - Loan Funds, Revolving Funds for Support and Social Welfare, Revolving Funds for Support and Promotion, Funds for Distribution and Production, and Fund Services. They are detailed as follows:

1) Result of Meta-Evaluation of an Evaluation Report of Revolving Funds for Loan Funds

In the Result of Meta-Evaluation of an Evaluation Report of Revolving Funds for Loan Funds it was found that the result of an evaluation tended

to pass (M=3.35). When examining possible evaluation of the quality of assessment reports in each standard it was found that for the evaluators' credibility the mean scores were 3.74 which was a good level. Next, Ethicality showed a mean of 3.52, which was also a good level. Validity and Utility were 3.34, and 3.21 respectively, and these tended to pass. In addition, Cost-effectiveness was the lowest mean at 2.84, but still sufficient to pass (see table 5.6).

Table 5.6 Results of Meta-Evaluation of an Evaluation Report of Revolving Funds for Loan Funds

Meta-Evaluation Standards	N	Min	Max	Mean	S.D.	result
Validity	13	2.07	4.67	3.34	.77124	passed
Utility	13	2.00	4.80	3.21	.75770	passed
Ethicality	13	2.00	4.71	3.52	.80925	good
Credibility	13	2.00	4.80	3.74	.88636	good
Cost-Effectiveness	13	2.29	4.00	2.84	.42796	passed
Total	13	2.18	4.49	3.35	.68914	passed

Results of the meta-evaluation of evaluation reports of revolving funds for loan funds, it was found that the standard of Validity tended to pass (with the mean scores of 3.34). For the 'Analysis, Context, and Environment of Evaluation with Appropriateness' (Va5.), the result had the highest mean scores of 4.00 which were a good level. Next, was the 'Implementing the Evaluation Based on Systems, Principles, and Prescribed Methods' (Va11.), and the 'Accountability of Quality Assessment Reports (Va15.), when examining of meta-evaluation it was found that the mean scores of Va15 were 3.92, which was a good level. The 'Described Purpose of Evaluation with Clarity' (Va1.), had the lowest mean at 2.00. The Utility Standard tended to pass (with the mean scores of 3.21), and 'Understanding Questions for the Evaluation, Evaluation Process, and Interpreting Evaluation Results (Ut4.), had the highest mean of 3.85, on average, which was a good level. Next, was Ut2 which means 'Identifying Key Questions for the Evaluation', with mean scores of 3.62 which was a good level? Whereas 'Informing the Evaluation Result Report and Presenting Information with Efficiency' (Ut8.), had the lowest mean at 2.62, but was still sufficient to pass. The Ethicality Standard had a

good level (M=3.52). Et1 means the ‘Arrangement of Memo of Agreement for the Evaluation with Correctness and Reliability’, and had the highest mean scores of 4.31 which were a good level. Next, was ‘Fair Evaluation Method and Recognizing Human Rights Among the People Involved with the Evaluation’ (Et3.). The result of the Et3 standard was a mean score of 3.85 which was a good level. Also, ‘Disclosure of the Evaluation Results and Constraints of the Evaluation’ (Et5.) had the same good level. The results showed a mean of 3.85. Whereas for ‘Fair Evaluation Results Reports’, the result had the lowest mean of 2.77, but was still sufficient to pass. The evaluators’ credibility standard had a good level (M=3.74). Cr5 which means the ‘Independent Evaluation and no Conflict of Interest’, had the highest mean at 4.31, on average, which was a good level. Next, the ‘Evaluators who are Professional with Knowledge of Evaluation Method and Context of the Evaluation’ (Cr1), had mean scores of 4.23 which was a good level. Cr6 means the ‘Systematic Retrieval of Information by Evaluators’ and had the lowest mean at 3.15, but still tended to pass. The Cost-effectiveness standard tended to pass (M=2.84). CE7 means the ‘Effectiveness in the Evaluation Results’ and had the highest mean at 4.23, on average, which was a good level. ‘Conducting Evaluation Results to Take Action’ (CE5.), showed a mean of 3.46 which tended to pass. ‘Resource Management of Evaluation with Worthiness’ (CE1) and ‘Appropriate Allotment of Budget for the Evaluation’ (CE2), had the lowest mean at 1.85 which was a fair level (see the details in table 5.7).

Table 5.7 Results of Meta-Evaluation of the Evaluation Reports of Revolving Funds For Loan Funds Classified into Indicators

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Validity						
Va1. Described purpose of evaluation with clarity	13	1	3	2.00	.707	fair
Va2. Accuracy of strategies, processes and plans	13	2	5	3.31	1.182	passed
Va3. Accuracy of arranging the memo of agreement of the evaluation result for revolving funds in the annual accounting year B.E. 2554	13	2	5	3.31	.855	passed

Table 5.7 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Va4. Proper design of evaluation program, evaluation method, and analysis of data used for the evaluation	13	2	5	3.31	.947	passed
Va5. Context analysis of environment of evaluation with appropriateness	13	2	5	4.00	1.225	good
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	13	2	4	3.00	.707	passed
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate manner	13	2	5	2.92	.862	passed
Va8. Measurement with appropriate criteria	13	2	5	2.85	.899	passed
Va9. Collecting and gathering systematic significant data	13	2	5	3.23	1.092	passed
Va10. Accurate and reliable information sources	13	2	5	3.38	1.387	passed
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	13	2	5	3.92	1.188	good
Va12. Implementing the evaluation with completeness and fairness	13	2	5	3.23	1.092	passed
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria with valid measurement	13	1	5	3.77	1.363	good
Va14. Correctness and creditability in conclusion	13	2	5	3.85	1.214	good
Va15. Accountability of quality assessment report	13	2	5	3.92	1.256	good
Total	13	2.07	4.67	3.34	.77124	passed
Utility						
Ut1. Identifying stakeholders in the evaluation	13	2	5	2.92	1.115	passed
Ut2. Identifying key questions for the evaluation	13	2	5	3.62	1.261	passed
Ut3. Identifying questions for the evaluation in response to information needed	13	2	5	3.15	.899	passed
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	13	2	5	3.85	.987	good
Ut5. Implementing co-operative evaluation	13	1	5	3.00	1.080	passed

Table 5.7 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Ut6. Verifiable information from the evaluation according to the users' needs	13	2	5	3.38	1.387	passed
Ut7. Timely evaluation results reports and to be consistent with reality	13	2	5	3.15	.801	passed
Ut8. Inform the evaluation result report and present information with efficiency	13	1	4	2.62	.961	passed
Ut9. Clarity and feasibility of recommendation	13	1	5	2.85	1.144	passed
Ut10. Validity of recommendation for development	13	1	5	3.54	1.330	good
Total	13	2.00	4.80	3.21	.75770	passed
Ethicality						
Et1. Arrangement of memo of agreement for the evaluation with correctness and reliability	13	2	5	4.31	.947	good
Et2. Interact with communication between some persons who involved with the evaluation	13	1	5	3.23	1.301	passed
Et3. Fair evaluation method and recognizing human rights among the people involved with the evaluation	13	2	5	3.85	1.281	good
Et4. Evaluation with responsibility towards public and societal welfare	13	2	5	3.00	1.291	passed
Et5. Disclose the evaluation results and constraints of the evaluation	13	2	5	3.85	.899	good
Et6. Evaluation results reports with fairness	13	1	4	2.77	.832	passed
Et7. Accepted evaluation results by people involved	13	2	5	3.62	1.121	good
Total	13	2.00	4.71	3.52	.80925	good
Credibility						
Cr1. Evaluators who are professional with knowledge of evaluation methods and context of the evaluation	13	2	5	4.23	1.013	good
Cr2. Evaluators are professional with knowledge of evaluation and technical methods	13	1	5	3.31	1.548	passed
Cr3. Evaluators' and agencies that implement the evaluation credibility	13	2	5	3.62	1.193	good

Table 5.7 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Cr4. Evaluators' competence used in evaluation without bias	13	2	5	4.00	1.000	good
Cr5. Independent evaluation and no conflict of interest	13	3	5	4.31	.751	good
Cr6. Systematic retrieval of information by evaluators	13	1	5	3.15	1.214	passed
Cr7. Evaluation with honesty and integrity	13	2	5	3.62	1.044	good
Cr8. Respect for the personal rights of the people involved with the evaluation	13	2	5	4.00	1.155	good
Cr9. Responsibility towards society	13	2	5	3.77	1.166	good
Cr10. Communication skills of evaluators	13	1	5	3.31	1.109	passed
Total	13	2.00	4.80	3.74	.88636	good
Cost-Effectiveness						
CE1. Resource management of evaluation with worthiness	13	1	4	1.85	.899	fair
CE2. Appropriate allotment of budget for the evaluation	13	1	4	1.85	.987	fair
CE3. System of evaluation culminating in cultural changes in the organizations' performance	13	1	4	2.15	.899	fair
CE4. Conducting evaluation results according to its concepts	13	2	5	3.31	1.109	passed
CE5. Conducting evaluation results to take action	13	3	5	3.46	.877	passed
CE6. Influence of the evaluations' utility towards society, economics, and environment	13	2	5	3.00	.913	passed
CE7. Effectiveness in the evaluation results	13	3	5	4.23	1.013	good
Total	13	2.29	4.00	2.84	.42796	passed

2) Results of Meta-Evaluation of Evaluation Reports of Revolving Funds for Support and Social Welfare

The results of meta-evaluation of an evaluation report of revolving funds for Support and Social Welfare, found that the evaluation tended to pass (M=3.38). When determining the quality of assessment reports in each standard it was found that the 'Evaluators' Credibility' had mean scores of 3.68 which was a

good level. Next, 'Ethicality of an Evaluation', had mean scores of 3.50. Utility and Validity were 3.33, and 3.29 respectively, and they tended to pass. In addition, Cost-effectiveness had mean at 3.08 which also tended to pass (see table 5.8).

Table 5.8 Results of Meta-Evaluation of Evaluation Reports of Revolving Funds for Support and Social Welfare

Meta-Evaluation Standards	N	Min	Max	Mean	S.D.	result
Validity	4	2.40	4.07	3.29	.69148	passed
Utility	4	2.30	4.20	3.33	.84607	passed
Ethicality	4	2.71	4.29	3.50	.64418	passed
Credibility	4	2.70	4.20	3.68	.66521	good
Cost-Effectiveness	4	2.29	3.71	3.08	.63353	passed
Total	4	2.47	4.10	3.38	.67707	passed

The results of meta-evaluation of an evaluation report of revolving funds for support and welfare can be classified based on the standard. It was found that the validity standard tended to pass, and the mean scores were 3.29. Va13 means the 'Justified Interpretation of Analysis to be Comparable with Accurate and Sound Criteria with Valid Measurement' and had the highest mean at 4.25, on average, which was a good level. Next, 'Accuracy of Strategies Processes and Plans' (Va2) and 'Measurement with Appropriate Criteria' (Va8.) had same level with mean scores of 3.75 which was also a good level. Whereas 'Accuracy of Arranging the Memo of Agreement of the Evaluation Results for Revolving Funds in the Annual Accounting Year B.E. 2554' (Va3.), had the lowest mean of 2.50 which was a fair level. . The Utility standard tended to pass (with the mean scores of 3.33). Ut4 means 'Understanding Questions for the Evaluation, Evaluation Process, and Interpreting Evaluation Results', and had the highest mean at 4.00, which was a good level. Next, Ut6 means 'Verifiable Information from the Evaluation According to the Users' Needs', and had mean scores of 3.75 which was also a good level. Whereas 'Identifying Stakeholders in the Evaluation' (Ut1.), 'Identifying Key Questions for the Evaluation' (Ut2), 'Timely Evaluation Result Reports and to be Consistent with Reality' (Ut7), and 'Informing the Evaluation Results Reports and Presenting Information with Efficiency' (Ut8), had the lowest mean at 3.00, but was still

sufficient to pass. The levels of ethicality are moderate to good, the mean scores were 3.50. ‘Arrangement of Memo of Agreement for the Evaluation with Correctness and Reliability’ (Et1), had the highest mean at 4.50, which was a good level. Next, ‘Accepted Evaluation Results by People Involved’ (Et7), had mean scores of 4.00 which was also a good level. Et2 means ‘Interact with Communication between People Involved with the Evaluation’ and had the lowest mean at 2.77 which was still sufficient to pass. As for the evaluators’ credibility, the results of meta-evaluation found that the mean scores were 3.68 which was a good level. Cr3 means ‘Evaluators’ and Agencies that Implement the Evaluations Credibility’ and had the highest mean at 4.25 which was a good level. Next, ‘Evaluation with Honesty and Integrity’ (Cr7), had mean scores of 4.00 which was a good level. ‘Systematic Retrieval of Information by Evaluators’ (Cr6), had the lowest mean of 2.75, but was still sufficient to pass. Cost-effectiveness had a mean of 3.08, which tended to pass. CE7 means ‘Effectiveness in the Evaluation Results’ and had the highest mean at 4.25 which was a good level. ‘Conducting Evaluation Results to Take Action’ (CE5) and ‘Influence of the Evaluations’ Utility towards Society, Economics, and Environment’ (CE6.), had mean scores of 3.50 which tended to pass. CE1 means ‘Resource Management of Evaluation with Worthiness’, and had the lowest mean at 2.00 which was a fair level (see the details in table 5.9).

Table 5.9 Results of Meta-Evaluation of the Evaluation Report of Revolving Funds For Support and Social Welfare Classified into Indicators

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Validity						
Va1. Described purpose of evaluation with clarity	4	3	4	3.25	.500	passed
Va2. Accuracy of strategies, processes and plans	4	3	4	3.75	.500	good
Va3. Accuracy of arranging the memo of agreement of the evaluation results for revolving funds in the annual accounting year	4	2	4	2.50	1.000	fair

Table 5.9 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Va4. Proper design of evaluation program, evaluation method, and analysis of data used for the evaluation	4	2	4	3.00	.816	passed
Va5. Context analysis, environment of evaluation with appropriateness	4	3	4	3.25	.500	passed
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	4	2	3	2.75	.500	passed
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate manner	4	3	5	3.50	1.000	passed
Va8. Measurement with appropriate criteria	4	2	5	3.75	1.258	good
Va9. Collecting and gathering systematic significant data	4	2	4	2.75	.957	passed
Va10. Accurate and reliable information sources	4	2	5	3.25	1.258	passed
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	4	2	4	3.25	.957	passed
Va12. Implementing the evaluation with completeness and fairness	4	2	4	3.25	.957	passed
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria with valid measurement	4	2	5	4.25	1.500	good
Va14. Correctness and creditability in conclusion	4	2	5	3.50	1.291	passed
Va15. Accountability of quality assessment report	4	2	4	3.25	.957	passed
Total	4	2.40	4.07	3.2833	.69148	Moderate -good
Utility						
Ut1. Identifying stakeholders in the evaluation	4	2	4	3.00	.816	passed
Ut2. Identifying key questions for the evaluation	4	2	4	3.00	.816	passed
Ut3. Identifying questions for the evaluation in response to information needed	4	2	5	3.25	1.258	passed

Table 5.9 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	4	3	5	4.00	1.155	good
Ut5. Implementing co-operative evaluation	4	3	4	3.50	.577	passed
Ut6. Verifiable information from the evaluation according to the users' needs	4	2	5	3.75	1.500	good
Ut7. Timely evaluation results reports and to be consistent with reality	4	2	5	3.00	1.414	passed
Ut8. Inform the evaluation results reports and present information with efficiency	4	2	4	3.00	.816	passed
Ut9. Clarity and feasibility of recommendation	4	3	4	3.25	.500	passed
Ut10. Validity of recommendation for development	4	2	5	3.50	1.732	passed
Total	4	2.30	4.20	3.33	.84607	passed
Ethicality						
Et1. Arrangement of memo of agreement for the evaluation with correctness and reliability	4	3	5	4.50	1.000	good
Et2. Interact with communication between people involved with the evaluation	4	2	4	2.75	.957	passed
Et3. Fair evaluation method and recognizing human rights among the people involved with the evaluation	4	3	5	3.50	1.000	passed
Et4. Evaluation with responsibility towards public and societal welfare	4	3	3	3.00	.000	passed
Et5. Disclose the evaluation results and constraints of the evaluation	4	3	4	3.75	.500	good
Et6. Evaluation results reports with fairness	4	2	5	3.00	1.414	passed
Et7. Accepted evaluation results by people involved	4	3	5	4.00	.816	good
Total	4	2.71	4.29	3.50	.64418	passed
Credibility						
Cr1. Evaluators who are professional with knowledge of evaluation method and context of the evaluation	4	2	5	3.75	1.258	good

Table 5.9 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Cr2. Evaluators are professional with knowledge of evaluation and technical methods	4	3	4	3.25	.500	passed
Cr3. Evaluators' and agencies that implement the evaluations credibility	4	3	5	4.25	.957	good
Cr4. Evaluators' competence used in evaluation without bias	4	3	5	3.75	.957	good
Cr5. Independent evaluation and no conflict of interest	4	3	4	3.75	.500	good
Cr6. Systematic retrieval of information by evaluators	4	2	4	2.75	.957	passed
Cr7. Evaluation with honesty and integrity	4	3	5	4.00	.816	good
Cr8. Respect for the personal rights of the people involved with the evaluation	4	3	5	4.25	.957	good
Cr9. Responsibility towards society	4	2	5	3.25	1.500	passed
Cr10. Communication skills of evaluators	4	3	5	3.75	.957	good
Total	4	2.70	4.20	3.68	.66521	good
Cost-effectiveness						
CE1. Resource management of evaluation with worthiness	4	2	2	2.00	.000	fair
CE2. Appropriate allotment of budget for the evaluation	4	2	3	2.50	.577	fair
CE3. System of evaluation culminating in cultural changes in the organizations' performance	4	1	4	2.50	1.291	fair
CE4. Conducting evaluation results according to its concepts	4	2	5	3.25	1.258	passed
CE5. Conducting evaluation results to take action	4	2	5	3.50	1.291	passed
CE6. Influence of the evaluations' utility towards society, economics, and environment	4	3	4	3.50	.577	passed
CE7. Effectiveness in the evaluation results	4	3	5	4.25	.957	good
Total	4	2.29	3.71	3.08	.63353	passed

3) Results of Meta-Evaluation of an Evaluation Report of Revolving Fund for Support and Promotion

The results of meta-evaluation of evaluation reports of revolving funds for Support and Promotion found that it tends to pass, and the mean scores were 3.11. It was found that the evaluators' credibility had mean scores of 3.27 which tended to pass. Next, Validity standards also tended to pass with mean scores of 3.13. Ethicality and Utility scored 3.11, and 3.05 respectively, and again the standards tended to pass. In addition, Cost-effectiveness had a mean of 2.93, which was also sufficient to pass (see table 5.10).

Table 5.10 Results of Meta-Evaluation of Evaluation Reports of Revolving Funds for Support and Promotion

Meta-Evaluation Standards	N	Min	Max	Mean	S.D.	result
Validity	18	1.80	4.87	3.13	.92458	passed
Utility	18	1.80	4.70	3.05	.84799	passed
Ethicality	18	2.00	4.71	3.11	.76195	passed
Credibility	18	2.20	5.00	3.27	.93179	passed
Cost-Effectiveness	18	1.86	4.57	2.93	.77664	passed
Total	18	1.98	4.76	3.11	.81869	passed

The results of meta-evaluation of evaluation reports of revolving funds for Support and Promotion found that the standard of Validity tends to pass with mean scores of 3.13. The 'Proper Design of Evaluation Program, Evaluation Method, and Analysis of Data Used for the Evaluation (Va4), and the 'Analysis Context, Environment of Evaluation with Appropriateness' (Va5.), had the highest mean scores of 3.39. Next, was Va3 which means 'Accuracy of Arranging the Memo of Agreement of the Evaluation Results for Revolving Funds in the Annual Accounting Year B.E. 2554'. In addition, Va13 means the 'Justified Interpretation of Analysis to be Comparable with Accurate and Sound Criteria with valid measurement' had mean scores of 3.33 which tended to pass. Whereas Va1, which means 'Described Purpose of Evaluation with Clarity', had the lowest mean as 2.61, but was sufficient to pass. The Utility standard of meta-evaluation found that the mean scores were 3.05 which tended to pass. Ut6

means the ‘Verifiable Information from the Evaluation According to the Users’ Needs’, and had the highest mean at 3.78, which was a good level. Next, Ut5 means the ‘Implementing a Co-Operative Evaluation’ and had mean scores of 3.33 which tended to pass. Whereas Ut8 which mean’s to ‘Inform the Evaluation Results Reports and Present Information with Efficiency’, had the lowest mean at 2.50 which was a fair level. Ethicality standard found that it tended to pass, and the mean scores were 3.1. Et1 means the ‘Arrangement of Memorandum of Agreement for the Evaluation with Correctness and Reliability’, and had the highest scores at 4.17 which was a good level. Next, Et3 means ‘Fair Evaluation Method and Recognizing Human Rights among People Involved with the Evaluation’, and had mean scores of 3.17 which tended to pass. Et4 means ‘Understanding Questions for the Evaluation, Evaluation Process, and Interpreting Evaluation Results’, and had the lowest mean at 2.72 but was still sufficient to pass. The Credibility standard had mean scores were 3.27 which tended to pass. Moreover, the ‘Evaluators are Professional with Knowledge of Evaluation Method and Context of the Evaluation’ (Cr1), had the highest mean at 3.67, which was a good level. Next, for ‘Evaluators’ and Agencies that Implement the Evaluations Credibility’ (Cr3) and ‘Independent Evaluation and no Conflict of Interest’ (Cr5.), the results were the same level, with mean scores of 3.39 which tended to pass. Whereas the ‘Evaluators are Professional with Knowledge of Evaluation and Technical Methods’ (Cr2.), had the lowest mean at 2.78, but was still sufficient to pass. Cost-effectiveness had a mean of 2.92 which tended to pass. CE7 means ‘Effectiveness in the Evaluation Results’, and had the highest mean at 3.83, which was a good level. Next, ‘Conducting Evaluation Results According to its Concepts’ (CE4.) had mean scores of 3.44 which tended to pass. Whereas CE1 which means ‘Resource Management of Evaluation with Worthiness’, had the lowest mean at 2.22 which was a fair level (see the details in table 5.11).

Table 5.11 Results of Meta-Evaluation of the Evaluation Report of Revolving Funds For Support and Promotion Classified into Indicators

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Validity						
Va1. Described purpose of evaluation with clarity	18	1	5	2.61	1.092	passed
Va2. Accuracy of strategies, processes and plans	18	2	5	3.22	1.114	passed
Va3. Accuracy of arranging the memo of agreement of the evaluation result for revolving funds in the annual accounting year B.E. 2554	18	1	5	3.33	1.283	passed
Va4. Proper design of evaluation program, evaluation method, and analysis of data used for the evaluation	18	1	5	3.39	1.335	passed
Va5. Context analysis, environment of evaluation with appropriateness	18	2	5	3.39	.979	passed
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	18	1	5	2.89	.963	fair
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate manner	18	2	5	3.28	1.127	passed
Va8. Measurement with appropriate criteria	18	1	5	3.00	1.138	passed
Va9. Collecting and gathering systematic significant data	18	1	5	2.67	1.237	passed
Va10. Accurate and reliable information sources	18	1	5	3.06	1.514	passed
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	18	2	5	3.06	1.110	passed
Va12. Implementing the evaluation with completeness and fairness	18	2	5	3.28	1.074	passed
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria with valid measurement	18	1	5	3.33	1.237	passed
Va14. Correctness and credibility in conclusion	18	1	5	3.28	1.227	passed
Va15. Accountability of quality assessment report	18	2	5	3.11	1.183	Passed
Total	18	1.80	4.87	3.13	.92458	passed
Utility						
Ut1. Identifying stakeholders in the evaluation	18	1	5	3.00	1.188	passed
Ut2. Identifying key questions for the evaluation	18	1	5	2.72	1.018	passed

Table 5.11 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Ut3. Identifying questions for the evaluation in response to information needed	18	1	5	3.22	1.215	passed
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	18	1	5	3.00	1.372	passed
Ut5. Implementing co-operative evaluation	18	2	5	3.33	1.029	passed
Ut6. Verifiable information from the evaluation according to the users' needs	18	2	5	3.78	1.060	good
Ut7. Timely evaluation results reports and to be consistent with reality	18	2	5	3.28	1.364	passed
Ut8. Inform the evaluation results reports and presenting information with efficiency	18	1	5	2.50	1.043	fair
Ut9. Clarity and feasibility of recommendation	18	1	5	2.78	1.166	passed
Ut10. Validity of recommendation for development	18	1	5	2.83	1.200	passed
Total	18	1.80	4.70	3.0444	.84799	Moderate-good
Ethicality						
Et1. Arrangement of memo of agreement for the evaluation with correctness and reliability	18	2	5	4.17	.985	good
Et2. Interact with communication between people involved with the evaluation	18	2	5	3.00	1.029	good
Et3. Fair evaluation method and recognizing human rights among the people involved with the evaluation	18	2	5	3.17	1.150	passed
Et4. Evaluation with responsibility towards public and societal welfare	18	2	4	2.72	.826	passed
Et5. Disclose the evaluation results and constraints of the evaluation	18	2	5	3.00	1.029	passed
Et6. Evaluation result reports with fairness	18	2	5	2.78	1.003	passed
Et7. Accepted evaluation results by people involved	18	2	5	2.89	.832	passed
Total	18	2.00	4.71	3.11	.76195	passed

Table 5.11 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Credibility						
Cr1. Evaluators who are professional with knowledge of evaluation method and context of the evaluation	18	2	5	3.67	1.188	good
Cr2. Evaluators are professional with knowledge of evaluation and technical methods	18	2	5	2.78	1.003	passed
Cr3. Evaluators' and agencies that implement the evaluations credibility	18	2	5	3.39	.979	passed
Cr4. Evaluators' competence used in evaluation without bias	18	2	5	3.33	1.188	passed
Cr5. Independent evaluation and no conflict of interest	18	1	5	3.39	.979	passed
Cr6. Systematic retrieval of information by evaluators	18	2	5	3.11	1.132	passed
Cr7. Evaluation with honesty and integrity	18	2	5	3.28	1.179	passed
Cr8. Respect for the personal rights of the people involved with the evaluation	18	1	5	3.28	1.565	passed
Cr9. Responsibility towards society	18	2	5	3.22	1.166	passed
Cr10. Communication skills of Evaluators	18	2	5	3.22	1.003	Passed
Total	18	2.20	5.00	3.27	.93179	passed
Cost-effectiveness						
CE1. Resource management of evaluation with worthiness	18	1	4	2.22	1.003	fair
CE2. Appropriate allotment of budget for the evaluation	18	1	5	2.23	1.085	fair
CE3. System of evaluation culminating in cultural changes in the organizations' performance	18	1	5	2.67	.840	passed
CE4. Conducting evaluation results according to its concepts	18	1	5	3.44	1.381	passed
CE5. Conducting evaluation results to take action	18	2	5	3.06	.998	passed
CE6. Influence of the evaluations' utility towards society, economics, and environment	18	2	5	2.89	1.183	passed
CE7. Effectiveness in the evaluation results	18	2	5	3.83	1.043	good
Total	18	1.86	4.57	2.93	.77664	passed

4) Results of Meta-Evaluation of Evaluation Reports of Revolving Funds for Distribution and Production

The results of meta-evaluation of evaluation reports of revolving funds for Distribution and Production found that it tended to pass, and the mean scores were 3.36. It was found that the ethicality standard of meta-evaluation had mean scores of 3.56 which was a good level. Next, the evaluators' credibility tended to pass, and the mean scores were 3.50. The standard of Validity and Utility were the same level with mean scores of 3.29 which tended to pass. Cost-effectiveness also tended to pass with mean scores of 3.23 (see table 5.12).

Table 5.12 Results of Meta-Evaluation of Evaluation Reports of Revolving Funds for Distribution and Production

Meta-Evaluation Standards	N	Min	Max	Mean	S.D.	result
Validity	11	1.87	4.60	3.29	.92284	passed
Utility	11	2.20	4.80	3.29	.91850	passed
Ethicality	11	2.00	4.71	3.56	.87937	good
Credibility	11	1.90	4.80	3.50	1.03923	passed
Cost-Effectiveness	11	1.86	4.71	3.23	1.05630	passed
Total	11	2.08	4.71	3.36	.92239	passed

The results of meta-evaluation of evaluation reports of revolving funds for Distribution and Production classified into the standards found that the Validity standard tended to pass with mean scores of 3.29. Va15 means 'Accountability of Quality Assessment Report' and had the highest mean at 3.73, which was a good level. Next, Va12 means 'Implementation of the Evaluation with Completeness and Fairness, 'Justified Interpretation of Analysis to be Comparable with Accurate and Sound Criteria with Valid Measurement' (Va13.), and 'Correctness and Creditability in Conclusion' (Va14), were at the same level with mean scores of 3.64 which was a good level. Whereas 'Described Purpose of Evaluation with Clarity' (Va1.), had the lowest mean at 2.36 which was a fair level. The Utility standard tended to pass (with the mean scores of 3.29). Ut6 means 'Verifiable Information from the Evaluation According to the Users' Needs', and was the highest. Ut7 means

‘Timely Evaluation Results Reports and to be Consistent with Reality’, and had a mean of 3.73, which was a good level. Next, Ut4 means ‘Understanding Questions for the Evaluation, Evaluation Process, and Interpreting Evaluation Results, and had mean scores of 3.64 which was a good level. ‘Identifying Stakeholders in the Evaluation’ (Ut1), ‘Identifying Key Questions for the Evaluation’ (Ut2.), and ‘Informing the Evaluation Results Reports and ‘Presenting Information with Efficiency’ (Ut8.), had the lowest mean scores at 2.91 but were still able to pass. Ethicality standard had a good level with mean scores of 3.56. Et1 means the ‘Arrangement of Memo of Agreement for the Evaluation with Correctness and Reliability, and had the highest mean at 4.36, which was a good level. Next, Et5 means ‘Disclosure of the Evaluation Results and Constraints of the Evaluation, and ‘Accepted Evaluation Results by People Involved’ (Et7.), had results at the same level with mean scores of 3.64 which was a good level. Et4 means ‘Evaluation with Responsibility towards Public and Societal Welfare’, and had the lowest mean of 3.18, but was still sufficient to pass. The evaluators’ Credibility tended to pass with mean scores of 3.50. Cr4. means ‘Evaluators’ Competence Used in Evaluation without Bias’ and had the highest mean scores of 4.00, which was a good level. Next, Cr3. means ‘Evaluators’ and Agencies that Implement Evaluations Credibility’ and Cr8 which means ‘Respect for the Personal Right of the People Involved with the Evaluation’ were at the same level with mean scores of 3.73 which was a good level. Whereas Cr2 which means ‘Evaluators are Professional with Knowledge of Evaluation and Technical Methods’, had the lowest mean at 3.09 which was still a good level. Cost-effectiveness tends to pass with mean scores of 3.22. CE7 means ‘Effectiveness in the Evaluation Results’ and was found to have the highest mean scores of 3.82, which was a good level. Next, CE5 means ‘Conducting Evaluation Results to Take Action’, and had mean scores of 3.64. While the ‘Resource Management of Evaluation with Worthiness’ (CE1.), had the lowest mean at 2.36 which was a fair level (see the details in table 5.13).

Table 5.13 Results of Meta-Evaluation of the Evaluation Reports of Revolving Funds For Distribution and Production Classified into Indicators

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Validity						
Va1. Described purpose of evaluation with clarity	11	2	4	2.36	.674	fair
Va2. Accuracy of strategies, processes and plans	11	1	5	3.09	1.136	passed
Va3. Accuracy of arranging the memo of agreement of the evaluation results for revolving funds in the annual accounting year B.E. 2554	11	1	5	3.09	1.1375	passed
Va4. Proper design of evaluation program, evaluation method, and analysis of data used for the evaluation	11	1	5	3.45	1.293	passed
Va5. Context analysis, environment of evaluation with appropriateness	11	1	5	3.18	1.168	passed
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	11	1	5	2.82	1.168	passed
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate manner	11	2	5	3.55	1.128	good
Va8. Measurement with appropriate criteria	11	2	5	3.45	1.128	passed
Va9. Collecting and gathering systematic significant data	11	1	5	3.27	1.489	passed
Va10. Accurate and reliable information sources	11	1	5	3.18	1.328	passed
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	11	1	5	3.18	1.601	passed
Va12. Implementing the evaluation with completeness and fairness	11	2	5	3.64	1.206	good
Va14. Correctness and creditability in conclusion	11	2	5	3.64	1.206	good
Va15. Accountability of quality assessment report	11	2	5	3.73	1.104	good
Total	11	1.87	4.60	3.29	.92284	passed
Utility						
Ut1. Identifying stakeholders in the evaluation	11	1	5	2.91	1.375	passed

Table 5.13 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Ut2. Identifying key questions for the evaluation	11	1	5	2.91	1.375	passed
Ut3. Identifying questions for the evaluation in response to information needed	11	1	5	3.00	1.183	passed
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	11	2	5	3.64	1.027	good
Ut5. Implementing co-operative evaluation	11	2	5	3.27	1.104	passed
Ut6. Verifiable information from the evaluation according to the users' needs	11	2	5	3.73	1.191	good
Ut7. Timely evaluation result report and to be consistent with reality	11	2	5	3.73	1.272	good
Ut8. Inform the evaluation results reports and presenting information with efficiency	11	1	5	2.91	1.300	passed
Ut9. Clarity and feasibility of recommendation	11	2	5	3.36	1.206	passed
Ut10. Validity of recommendation for development	11	1	5	3.36	1.362	Passed
Total	11	2.20	4.80	3.29	.91850	passed
Ethicality						
Et1. Arrangement of memo of agreement for the evaluation with correctness and reliability	11	2	5	4.36	.924	good
Et2. Interact with communication between people involved with the evaluation	11	1	5	3.18	1.168	passed
Et3. Fair evaluation method and recognizing human rights among the people involved with the evaluation	11	2	5	3.36	1.120	passed
Et4. Evaluation with responsibility towards public and societal welfare	11	2	5	3.18	1.328	passed
Et5. Disclose the evaluation results and constraints of the evaluation	11	2	5	3.64	.924	good
Et6. Evaluation results reports with fairness	11	2	5	3.55	1.239	good
Et7. Accepted evaluation results by people involved	11	2	5	3.64	1.120	good
Total	11	2.00	4.71	3.56	.87937	good

Table 5.13 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Credibility						
Cr1. Evaluators who are professional with knowledge of evaluation method and context of the evaluation	11	2	5	3.45	1.293	passed
Cr2. Evaluators are professional with knowledge of evaluation and technical methods	11	2	5	3.09	1.044	passed
Cr3. Evaluators' and agencies that implement the evaluations credibility	11	2	5	3.73	1.191	good
Cr4. Evaluators' competence used in evaluation without bias	11	3	5	4.00	1.000	good
Cr5. Independent evaluation and no conflict of interest	11	1	5	3.36	1.286	passed
Cr6. Systematic retrieval of information by evaluators	11	2	5	3.36	1.206	passed
Cr7. Evaluation with honesty and integrity	11	1	5	3.36	1.502	passed
Cr8. Respect for the personal rights of the people involved with the evaluation	11	1	5	3.73	1.348	good
Cr9. Responsibility towards society	11	1	5	3.27	1.489	passed
Cr10. Communication skills of evaluators	11	2	5	3.64	1.286	good
Total	11	1.90	4.80	3.50	1.03923	passed
Cost-effectiveness						
CE1. Resource management of evaluation with worthiness	11	1	4	2.36	.924	fair
CE2. Appropriate allotment of budget for the evaluation	11	1	5	2.91	1.375	passed
CE3. System of evaluation culminating in cultural changes in the organizations' performance	11	2	5	3.09	1.221	passed
CE4. Conducting evaluation according to its concepts	11	2	5	3.27	1.272	passed
CE5. Conducting evaluation results to take action	11	2	5	3.64	1.268	good
CE6. Influence of the evaluations' utility towards society, economics, and environment	11	2	5	3.45	1.368	passed
CE7. Effectiveness in the evaluation results	11	2	5	3.82	1.079	good
Total	11	2.86	4.71	3.23	1.05630	passed

5) Results of Meta-Evaluation of Evaluation Reports of Revolving Funds for Services

The results of meta-evaluation of an evaluation report of revolving funds for services, found that the results of an evaluation were at a good level ($M=3.65$). The ethicality standard of meta-evaluation found that the mean scores were 3.93 which was a good level. Next, Validity was also at a good level with mean scores of 3.82. The evaluators' Credibility was at a means of 3.73. Cost-effectiveness had a mean of 3.58 which was also good. Finally, Utility was good with mean scores of 3.15 (see table 5.14).

Table 5.14 Results of Meta-Evaluation of Evaluation Reports of Revolving Funds for Services

Meta-Evaluation Standards	N	Min	Max	Mean	S.D.	result
Validity	4	2.93	4.33	3.82	.60949	good
Utility	4	2.10	3.90	3.15	.75498	passed
Ethicality	4	2.71	4.86	3.93	.90726	good
Credibility	4	1.70	4.70	3.73	1.37204	good
Cost-Effectiveness	4	2.29	4.14	3.58	.88063	good
Total	4	2.39	4.14	3.65	.83755	good

The result of meta-evaluation of evaluation reports of revolving funds for Services are classified according to the standards, and found that Validity standard was a good level with the mean scores of 3.82. Va13 means the 'Justified Interpretation of Analysis to be Comparable with Accurate and Sound Criteria with Valid Measure', and had the highest mean of 4.50. Va7 means 'Identifying Key Performance Indicators: (KPIs) in an Appropriate Manner', and Va12 means 'Implementing the Evaluation with Completeness and Fairness', both of these were at a good level with mean scores of 4.25. Whereas Va1 which means 'Described Purpose of Evaluation with Clarity', had the lowest mean at 2.75, but was still sufficient to pass. The Utility standard tended to pass with the mean scores of 3.15. Ut5 means 'Implementation of Co-Operative Evaluation' and Ut6 means the 'Verifiable Information from the Evaluation According to the Users' Needs' had the

same level with the highest mean of 4.25 which was a good level. Next, Ut4 means ‘Understanding Questions for the Evaluation, Evaluation Process, and Interpreting Evaluation Results’ and Ut7 means ‘Timely Evaluation Results Reports and to be Consistent with Reality’, both had a good level with mean scores of 3.75. Whereas Ut9 means ‘Clarity and Feasibility of Recommendation’, had the lowest mean at 1.75 which was a fair level. Ethicality standards of meta-evaluation found that the mean scores were 3.93 which was a good level. Et1 means the ‘Arrangement of Memo of Agreement for the Evaluation with Correctness and Reliability’, and had the highest mean at 5.00, which was excellent. Next, Et3 means ‘Fair Evaluation Method and Recognizing Human Rights among the People Involved with the Evaluation’, and had a good level with mean scores of 4.25. Et6 means ‘Evaluation Results Reports with Fairness’ and had the lowest mean of 3.25 which was still enough to pass. The evaluators’ Credibility was at a good level with mean scores of 3.73. In addition, ‘Evaluators are Professional with Knowledge of Evaluation Method and Context of Evaluation’ (Cr1.), ‘Evaluators’ Competence Used in Evaluation without Bias’ (Cr4.), ‘Systematic Retrieval of Information by Evaluators (Cr6.), and ‘Communication Skills of Evaluators’ (Cr10.), had the same level with the highest mean scores of 4.00, which was a good level. Next, Cr7. means ‘Evaluation with Honesty and Integrity’, and Cr8 which means the ‘Respect for the Personal Rights of the People involved with the evaluation’, both had a good level with mean scores of 3.75. While Cr2, which means ‘Evaluators are Professional with Knowledge of Evaluation and technical methods’, had the lowest mean at 3.25, but was still enough to pass. The Cost-effectiveness was at a good level with mean scores of 3.58. CE7 means ‘Effectiveness in the Evaluation Results’ had the highest mean at 5.00 which was a good level. Next, CE5 means ‘Conducting Evaluation Results to Take Action’, and CE6 means the ‘Influence of the Evaluations’ Utility towards Society, Economics, and Environment’, were at a good level with mean scores of 4.25. CE2 means the ‘Appropriate Allotment of Budget for the Evaluation’ and CE3 which means ‘System of Evaluation Culminating in Cultural Changes in the Organizations’ Performance’, shared the lowest mean at 2.50 which was a fair level (see the details in table 5.15).

Table 5.15 Results of Meta-Evaluation of the Evaluation Reports of Revolving Funds For Services Classified into Indicators

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Validity						
Va1. Described purpose of evaluation with clarity	4	2	4	2.75	.957	passed
Va2. Accuracy of strategies, processes, and plans	4	3	5	4.25	.957	good
Va3. Accuracy of arranging the memo of agreement of the evaluation result for revolving funds in the annual accounting year B.E. 2554	4	2	5	3.75	1.500	good
Va4. Proper design of evaluation program, evaluation method, and analysis of data used for the evaluation	4	3	5	4.00	.816	good
Va5. Context analysis, environment of evaluation with appropriateness	4	4	4	4.00	.000	good
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	4	3	4	3.25	.500	passed
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate manner	4	3	5	4.25	.957	good
Va8. Measurement with appropriate criteria	4	3	5	3.75	.957	good
Va9. Collecting and gathering systematic significant data	4	2	5	3.00	1.414	passed
Va10. Accurate and reliable information sources	4	3	5	4.00	.816	good
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	4	2	5	4.00	1.414	good
Va12. Implementing the evaluation with completeness and fairness	4	3	5	4.25	.957	good
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria with valid measurement	4	4	5	4.50	.577	good
Va14. Correctness and creditability in conclusion	4	3	5	4.00	.816	good

Table 5.15 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Va15. Accountability of quality assessment report	4	2	5	3.50	1.291	passed
Total	4	2.93	4.33	3.82	.60949	good
Utility						
Ut1. Identifying stakeholders in the evaluation	4	3	3	3.00	.000	passed
Ut2. Identifying key questions for the evaluation	4	2	4	2.75	.957	passed
Ut3. Identifying questions for the evaluation in response to information needed	4	2	4	3.25	.957	passed
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	4	2	5	3.75	1.258	good
Ut5. Implementing co-operative evaluation	4	3	5	4.25	.957	good
Ut6. Verifiable information from the evaluation according to the users' needs	4	3	5	4.25	.957	good
Ut7. Timely evaluation results reports and to be consistent with reality	4	2	5	3.75	1.500	good
Ut8. Inform the evaluation results reports and present information with efficiency	4	1	4	2.75	1.258	passed
Ut9. Clarity and feasibility of recommendation	4	1	3	1.75	.957	fair
Ut10. Validity of recommendation for development	4	1	5	2.00	2.000	fair
Total	4	2.10	3.90	3.15	.75498	passed
Ethicality						
Et1. Arrangement of memo of agreement for the evaluation with correctness and reliability	4	5	5	5.00	.000	excellent
Et2. Interact with communication between people involved with the evaluation	4	3	5	4.00	.816	good
Et3. Fair Evaluation method and recognizing human rights among the people involved with the evaluation	4	2	5	4.25	1.500	good
Et4. Evaluation with responsibility towards public and societal welfare	4	3	5	4.00	.816	good

Table 5.15 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Et5. Disclose the evaluation results and constraints of the evaluation	4	2	5	3.50	1.291	passed
Et6. Evaluation result reports with fairness	4	2	4	3.25	1.500	passed
Et7. Accepted evaluation results by people involved	4	2	5	3.50	1.291	passed
Total	4	2.71	4.86	3.93	.90726	good
Credibility						
Cr1. Evaluators who are professional with knowledge of evaluation method and context of the evaluation	4	2	5	4.00	1.414	good
Cr2. Evaluators are professional with knowledge of evaluation and technical methods	4	2	4	3.25	.957	passed
Cr3. Evaluators' and agencies that implement the evaluations credibility	4	1	5	3.50	1.732	passed
Cr4. Evaluators' competence used in evaluation without bias	4	2	5	4.00	1.414	good
Cr5. Independent evaluation and no conflict of interest	4	2	5	3.50	1.291	passed
Cr6. Systematic retrieval of information by evaluators	4	2	5	4.00	1.414	good
Cr7. Evaluation with honesty and integrity	4	1	5	3.75	1.893	good
Cr8. Respect for the personal rights of the people involved with the evaluation	4	1	5	3.75	1.893	good
Cr9. Responsibility towards society	4	2	5	3.50	1.291	passed
Cr10. Communication skills of evaluators	4	2	5	4.00	1.414	good
Total	4	1.70	4.70	3.73	1.37204	good
Cost-effectiveness						
CE1. Resource management of evaluation with worthiness	4	2	3	2.75	.500	passed
CE2. Appropriate allotment of budget for the evaluation	4	1	4	2.50	1.291	fair
CE3. System of evaluation culminating in cultural changes in the organizations' performance	4	2	3	2.50	.577	fair

Table 5.15 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
CE4. Conducting evaluation results according to its concepts	4	1	5	3.75	1.893	good
CE5. Conducting evaluation results to take action	4	2	5	4.25	1.500	good
CE6. Influence of the evaluations' utility towards society, economics, and environment	4	2	5	4.25	1.500	good
CE7. Effectiveness in the evaluation results	4	5	5	5.00	.000	excellent
Total	4	2.29	4.14	3.58	.88063	good

6) Summary of the Overall Quality Evaluation of Indicators and Classification Categories of Funds

Results of the meta-evaluation standards for an evaluation of quality assessment in each standard found that all standards had quality indicators, the results tended to pass, and most had a good level. The evaluation of each standard found that the evaluators' Credibility had the highest mean (M=3.51), next was Ethicality (M=3.41), Validity (M=3.29), Utility (M=3.17), and Cost-effectiveness (M=3.03) respectively. It was noted that the meta-evaluation results in the quality of Validity showed that Va13 was good level, but Va1 was the lowest quality, and the result was a fair level. The Utility standards showed that Ut6 was the highest quality, but Ut8 was the lowest quality, and the results tended to pass. The Ethicality standards showed that Et1 was a good level with highest quality, but Et6 was the lowest quality, but still tended to pass. The evaluators' Credibility noted that Cr1 was a good level with the highest quality, but Cr2 was the lowest, the result still tended to pass. In addition, Cost-effectiveness standards showed that CE7 was the highest quality, and the result was a good level. Whereas CE1 was the lowest quality and the results were a fair level.

By considering the meta-evaluation results of quality assessment reports, it was found that the evaluators' Validity standards had the highest quality in all categories of funds except the revolving funds for Support and Promotion, and the results tended to pass. In addition, the meta-evaluation results had the lowest quality at a fair level in the categories of Loan Funds, Funds for Support and Social Welfare,

and Distribution and Production. As for the revolving funds for Support and Promotion and revolving funds for Services, those had the lowest quality, but the results still tended to pass. The indicators of utility standards had highest quality at a good level in all categories of funds. As for the indicators which had lowest quality, the results tended to pass in all categories of funds except funds for Support and Promotion and funds for Services, where some of the evaluation quality results were at a fair level. The indicators of Ethicality had the highest quality at a good level, and all evaluation results tended to pass except fund for services whose indicators had the highest quality at an excellent level. Even the indicators which had the lowest credibility showed sufficient quality of indicators to reach a good level in all categories of funds. As for the quality of indicators which had the lowest mean, the results tended to pass in all categories of funds except funds for Distribution and Production whose level was good. Moreover, Cost-effectiveness's indicators had the highest quality at a good level in all categories of funds except the revolving fund for Services which had excellent quality. As for the indicators which had the lowest quality at a fair level in all categories fund see the details in table 5.16

Table 5.16 Interpreting the Results of Overall Meta-Evaluation of Evaluation Reports of Revolving Funds Classified into Revolving Fund Categories

Meta-Evaluation Standard	Overall of Evaluation Result	Interpreting Indicator Results in Highest and Lowest Levels					
		Interpret Result	Loan	Support and Social Welfare	Support and Promotion	Distribution and Production	Services
Validity	passed (3.29)	highest	good [Va5.]	good [Va13.]	passed [Va4., Va5.]	good [Va15.]	good [Va13.]
		lowest	fair [Va1.]	fair [Va3.]	passed [Va1.]	fair [Va1.]	passed [Va1.]
Utility	passed (3.17)	highest	good [Ut4.]	good [Ut4.]	good [Ut6.]	good [Ut6., Ut7.]	good [Ut5., Ut6.]
		lowest	passed [Ut8.]	passed [Ut1., Ut2., Ut7., Ut8.]	fair [Ut8.]	Passed [Ut1., Ut2., Ut8.]	fair [Ut9.]
Ethicality	passed (3.41)	highest	good [Et1.]	good [Et1.]	good [Et1.]	good [Et1.]	excellent [Et1.]
		lowest	passed [Et6.]	passed [Et2.]	passed [Et4.]	passed [Et2.Et4.]	passed [Et6.]
Credibility	good (3.51)	highest	good [Cr5.]	good [Cr3., Cr8.]	good [Cr1.]	good [Cr4.]	good [Cr1., Cr4., Cr6., Cr10.]
		lowest	passed [Cr6.]	passed [Cr6.]	passed [Cr2.]	good [Cr2.]	passed [Cr2.]
Cost-Effectiveness	passed (3.03)	highest	good [CE7.]	good [CE7.]	good [CE7.]	good [CE7.]	excellent [CE7.]
		lowest	fair [CE1., CE2.]	fair [CE1.]	fair [CE1.]	Fair [CE1.]	fair [CE2., CE3.]

Table 5.17 Results of Meta-Evaluation of Evaluation Results Reports of Revolving Funds Classified into Categories of Funds

Meta-Evaluation Standard	Min	Max	Mean	S.D.	Result
Loan Funds	2.18	4.49	3.35	.68794	passed
Revolving Funds for Support and Social Welfare	2.47	4.10	3.38	.67817	passed
Revolving Funds for Support and Promotion	1.98	4.76	3.11	.81756	passed
Funds for Distribution and Production	2.08	4.71	3.36	.92309	passed
Fund Services	2.39	4.14	3.65	.83939	good
Total	1.98	4.76	3.29	.78614	passed

The results from table 5.17 show that the results of meta-evaluations of evaluation results reports of revolving funds have been classified into fund categorizations, and it was found that the quality of assessment reports overall tended to pass ($M=3.29$). This means that the ‘Group Funds for Services’ was at a good level as the highest quality report ($M=3.65$), next was ‘Funds for Support and Social Welfare’ with mean scores of 3.38. ‘Funds for Distribution and Production’ and ‘Loan Funds’ had mean scores of 3.36, and 3.35 respectively. Meanwhile ‘Funds for Support and Promotion’ had mean scores of 3.11. As a result the quality of evaluation reports was found to pass. The group funds provided the quality level of evaluation report that was not lower than a passing level. Groups of funds whose categorization of quality assessment reports was not a good or excellent level were still good enough to pass.

The discrepancy analysis of fund categorization was carried out to see if this may have affected the quality of assessment reports. The data analysis used was basic statistics of F-test. Table 5.17 shows the results of testing the differences among the average evaluation results reports of revolving funds divided into 5 categories. By one-way analysis of variance of F-test, it is accepted $F=.475$ and showed the P-Value = .135 and it found that have a more significant level of 0.05 ($\alpha=0.05$). It was concluded that the average of the evaluation results of assessment reports was not significantly different statistics among groups of funds. This means that different fund categorizations were not significantly different.

Table 5.18 Results of Testing the Mean of Meta-Evaluation of Evaluation Reports
Classified into Fund Categorizations

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.227	4	.307	.475	.754
Within Groups	29.056	45	.646		
Total	30.283	49			

5.2.1.3 Part 3: Results of meta-evaluation of evaluation results reports of revolving funds have been classified into the characteristics of issued by law and divided into 2 groups. Those are those established by the ‘Act of Budgetary Expenditure Yearly’ and group funds established by specific laws. These are detailed as follows:

1) The result of meta-evaluation of evaluation results reports of revolving funds established by the Act of Budgetary Expenditure Yearly, found that overall, on average, they tended to pass with mean scores of 3.22. When examining the results of meta-evaluation reports of each standard it was found that ‘Ethicality’ had the highest mean (M=3.42). Next, ‘Credibility’ had a mean of 3.39, ‘Validity’ and ‘Cost-Effectiveness’ had mean scores of 3.14, and 3.12 respectively which was enough to pass. In addition, the evaluation of the ‘Utility’ standard also tended to pass with the mean scores of 3.09 (see table 5.19).

Table 5.19 Results of Meta-Evaluation of Evaluation Reports of Revolving Funds
Established by the ‘Act of Budgetary Expenditure Yearly’

Meta-Evaluation Standard	N	Min	Max	Mean	S.D.	result
Validity	28	1.80	4.87	3.14	.89746	passed
Utility	28	1.80	4.80	3.09	.88947	passed
Ethicality	28	2.00	4.86	3.42	.89589	passed
Credibility	28	1.70	4.90	3.39	1.01044	passed
Cost-Effectiveness	28	1.86	4.71	3.11	.86928	passed
Total	28	1.98	4.76	3.22	.87314	passed

The results of meta-evaluation of evaluation reports of revolving funds established by the 'Act of Budgetary Expenditure Yearly' found that the 'Validity' standard had a mean of 3.14, and the result tended to pass. Va5 means the 'Context Analysis, Environment of Evaluation with Appropriateness' and had the highest mean (M=3.50). Va13 means the 'Justified Interpretation of Analysis to be Comparable with Accurate and Sound Criteria' with Valid Measurement', and Va15 means 'Accountability of Quality Assessment Reports' and both had mean scores of 3.43. Whereas Va1 means 'Described Purpose of Evaluation with Clarity' and had the lowest mean (M=2.46) which was a fair level. The 'Utility' standard had a good level with mean scores of 3.81. Ut6 means 'Verifiable Information from the Evaluation According to the Users' Needs' and had the highest mean (M=3.54). Next Ut4 means 'Understanding Questions for the Evaluation, Evaluation Process, and Interpreting Evaluation Results' and had mean scores of 3.32. Whereas Ut8 means 'Inform the Evaluation Results Reports and Present Information with Efficiency' and had the lowest mean of 2.71. Ethicality passed level with mean scores of the mean of 3.42. Et1 means 'Arrangement of Memo of Agreement for the Evaluation with Correctness and Reliability' and had the highest mean at 4.36 which was a good level. Next, Et5 which means 'Disclosure of the Evaluation Results and Constraints of the Evaluation' had a mean of 3.54. Whereas Et4 means 'Evaluation with Responsibility towards Public and Societal Welfare', and Et6 means 'Evaluation Results Reports with Fairness' and both had mean scores of 3.00. The 'Credibility' standard of evaluators had mean scores of 3.39. Cr1 means 'Evaluators who Are Professional with Knowledge of Evaluation Method and Context of the Evaluation', and Cr4 means 'Evaluators' Competence Used in Evaluation without Bias', had the highest means at 3.68 which was a good level. Next, Cr5 means 'Independent Evaluation and no Conflict of Interest' and had mean scores of 3.57. Whereas Cr2 means 'Evaluators are Professional with Knowledge of Evaluation and Technical Methods' had the lowest mean of 2.96. 'Cost-effectiveness' had mean scores of 3.11. CE7 means 'Effectiveness in the Evaluation Results' and had the highest mean at 4.00 which was a good level. Next CE5 means 'Conducting Evaluation Results to Take Action' and had mean scores of 3.43. Whereas CE1 means 'Resource Management of Evaluation with Worthiness' and had the lowest mean of 2.29 (see the details in table 5.20).

Table 5.20 Results of Meta-Evaluation of Evaluation Reports of Revolving Funds
Established by the Act of Budgetary Expenditure Yearly Classified into
Indicators

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Validity						
Va1. Described purpose of evaluation with clarity	28	1	5	2.46	.962	fair
Va2. Accuracy of strategies, processes and plans	28	1	5	3.11	1.066	passed
Va3. Accuracy of arranging the memo of agreement of the evaluation result for revolving funds in the annual accounting year B.E. 2554	28	1	5	3.11	1.1197	passed
Va4. Proper design of evaluation program, evaluation method, and analysis of data used for the evaluation	28	1	5	3.18	1.124	passed
Va5. Context analysis, environment of evaluation with appropriateness	28	1	5	3.50	1.106	passed
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	28	1	5	2.89	.994	passed
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate manner	28	2	5	3.25	1.110	passed
Va8. Measurement with appropriate criteria	28	1	5	3.11	1.166	passed
Va9. Collecting and gathering systematic significant data	28	1	5	2.71	1.213	passed
Va10. Accurate and reliable information sources	28	1	5	3.00	1.305	passed
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	28	1	5	3.32	1.362	passed
Va12. Implementing the evaluation with completeness and fairness	28	2	5	3.25	1.110	passed
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria with valid measurement	28	1	5	3.43	1.345	passed

Table 5.20 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Va14. Correctness and creditability in conclusion	28	1	5	3.29	1.213	passed
Va15. Accountability of quality assessment report	28	2	5	3.43	1.230	passed
Total	28	1.80	4.87	3.14	.89746	passed
Utility						
Ut1. Identifying stakeholders in the evaluation	28	1	5	2.86	1.079	passed
Ut2. Identifying key questions for the evaluation	28	1	5	3.00	1.247	passed
Ut3. Identifying questions for the evaluation in response to information needed	28	1	5	2.89	1.133	passed
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	28	1	5	3.32	1.249	passed
Ut5. Implementing co-operative evaluation	28	1	5	3.21	1.197	passed
Ut6. Verifiable information from the evaluation according to the users' needs	28	2	5	3.54	1.201	good
Ut7. Timely evaluation result report and to be consistent with reality	28	2	5	3.29	1.213	passed
Ut8. Inform the evaluation results report and present information with efficiency	28	1	5	2.71	1.150	passed
Ut9. Clarity and feasibility of recommendation	28	1	5	2.86	1.177	passed
Ut10. Validity of recommendation for development	28	1	5	3.14	1.433	
Total	28	1.80	4.80	3.81	.88947	good
Ethicality						
Et1. Arrangement of memo of agreement for the evaluation with correctness and reliability	28	2	5	4.36	.898	good
Et2. Interact with communication between people involved with the evaluation	28	1	5	3.18	1.124	passed
Et3. Fair evaluation method and recognizing human rights among the people involved with the evaluation	28	2	5	3.46	1.261	passed

Table 5.20 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
Et4. Evaluation with responsibility towards public and societal welfare	28	2	5	3.00	1.217	passed
Et5. Disclose the evaluation results and constraints of the evaluation	28	2	5	3.54	.999	good
Et6. Evaluation results reports with fairness	28	1	5	3.00	1.186	passed
Et7. Accepted evaluation results by people involved	28	2	5	3.39	1.133	passed
Total	28	2.00	4.86	3.42	.89589	passed
Credibility						
Cr1. Evaluators who are professional with knowledge of evaluation method and context of the evaluation	28	2	5	3.68	1.278	good
Cr2. Evaluators are professional with knowledge of evaluation and technical methods	28	1	5	2.96	1.138	passed
Cr3. Evaluators' and agencies that implement the evaluations credibility	28	1	5	3.36	1.162	passed
Cr4. Evaluators' competence used in evaluation without bias	28	2	5	3.68	1.090	good
Cr5. Independent evaluation and no conflict of interest	28	1	5	3.57	1.069	good
Cr6. Systematic retrieval of information by evaluators	28	1	5	3.18	1.249	passed
Cr7. Evaluation with honesty and integrity	28	1	5	3.32	1.442	passed
Cr8. Respect for the personal rights of the people involved with the evaluation	28	1	5	3.43	1.451	passed
Cr9. Responsibility towards society	28	1	5	3.29	1.301	passed
Cr10. Communication skills of evaluators	28	1	5	3.43	1.230	passed
Total	28	1.70	4.90	3.39	1.1044	passed
Cost-effectiveness						
CE1. Resource management of evaluation with worthiness	28	1	4	2.29	.854	fair
CE2. Appropriate allotment of budget for the evaluation	28	1	5	2.82	1.188	passed

Table 5.20 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	Result
CE3. System of evaluation culminating in cultural changes in the organizations' performance	28	1	5	2.75	1.110	passed
CE4. Conducting evaluation results according to its concepts	28	1	5	3.21	1.287	passed
CE5. Conducting evaluation results to take action	28	2	5	3.43	1.103	passed
CE6. Influence of the evaluations' utility towards society, economics, and environment	28	2	5	3.21	1.258	passed
CE7. Effectiveness in the evaluation results	28	2	5	4.00	1.018	good
Total	28	1.86	4.71	3.11	.86928	passed

2) The results of meta-evaluation of evaluation results reports of revolving funds established by specific laws found that the overall, on average, it tended to pass ($M=3.39$). The meta-evaluators' credibility was good based on meta-evaluation with a mean of 3.66. Next the assessment of 'Validity' standard passed with mean scores of 3.47. Based on the meta-evaluation standards in evaluating report results, 'Ethicality', 'Utility', and 'Cost-effectiveness' passed with mean scores of 3.40, 3.29, and 2.94 respectively (see table 5.21).

Table 5.21 Results of Meta-Evaluation of Evaluation of Reports of Funds Established by Specific Laws

Meta-Evaluation Standards	N	Min	Max	Mean	S.D.	result
Validity	22	2.13	4.67	3.47	.73130	Passed
Utility	22	2.30	4.80	3.29	.69326	Passed
Ethicality	22	2.29	4.71	3.40	.71351	Passed
Credibility	22	2.20	5.00	3.66	.85894	Good
Cost-Effectiveness	22	1.86	4.29	2.94	.64301	Passed
Total	22	2.22	4.53	3.39	.66685	passed

The results of meta-evaluation of evaluation reports established by specific found that the 'Validity' standard based on meta-evaluation tended to pass (M=3.47). Va13 means the 'Justified Interpretation of Analysis to be Comparable with Accurate and Sound Criteria with Valid Measure' and had the highest mean as 4.00 which was a good level. Va14 means the 'Correctness and Credibility in Conclusion' and had a mean score of 3.95. Whereas Va1 means the 'Described Purpose of Evaluation with Clarity' and had the lowest mean at 2.45 which was a fair level. The 'Utility' standard passed with mean scores of 3.29. Ut6 means the 'Verifiable Information from the Evaluation According to the Users' Needs' and had the highest mean at 3.91 which was a good level. Next Ut4 means 'Understanding Questions for the Evaluation, Evaluation Process, and Interpreting Evaluation Results' and had mean scores of 3.73. Meanwhile, Ut8 means 'Focusing on Informing the Evaluation Results Reports and Presenting Information with Efficiency' and had mean scores of 2.64. The 'Ethicality' standard passed based on meta-evaluation (M=3.40). Et1 means the 'Arrangement of Memo of Agreement for the Evaluation with Correctness and Reliability' and had the highest mean at 4.32 which was a good level. Next Et3 means the 'Fair Evaluation Method and Recognizing Human Rights among the People Involved with the Evaluation' and had a mean of 3.55. Whereas, Et6 is the 'Evaluation Results Reports with Fairness' and had the lowest mean at 3.00. The evaluators' 'Credibility' was moderate to good with mean scores of 3.66. Cr8 means the 'Respectfulness for the Personal Rights of the People involved with the Evaluation' and had the highest mean of 4.00 which was a good level. Next Cr1 means the 'Evaluators are Professional with Knowledge of Evaluation Method and Context of the Evaluation' and had a mean of 3.95. Whereas Cr2 means the 'Evaluators are Professional with Knowledge of Evaluation and Technical Methods' and had the lowest mean at 3.18. 'Cost-Effectiveness' passed with mean scores of 2.94. CE7 means the 'Effectiveness in the Evaluation Results' and had the highest mean at 4.14 which is a good level. Next CE4 means 'Conducting Evaluation Results According to its Concepts' and had a mean of 3.59. Whereas CE2 means the 'Appropriate Allotment of Budget for the Evaluation' and had the lowest mean at 1.77 which was a fair level (see table 5.22).

Table 5.22 Results of Meta-Evaluation of Evaluation of Reports of Funds
Established by Specific Laws Classified into Indicators

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	result
Validity						
Va1. Described purpose of evaluation with clarity	22	1	4	2.45	.858	fair
Va2. Accuracy of strategies and processes and plans	22	2	5	3.64	1.093	good
Va3. Accuracy of arranging the memo of agreement of the evaluation result for revolving funds in the annual accounting year B.E. 2554	22	1	5	3.41	1.182	passed
Va4. Proper design of evaluation program, evaluation method, and analysis of data used for the evaluation	22	1	5	3.68	1.129	good
Va5. Context analysis, environment of evaluation with appropriateness	22	2	5	3.59	1.008	good
Va6. Conducting Balanced Scorecard (BSC) used in the revolving fund evaluation with appropriateness	22	1	4	2.95	.722	passed
Va7 Identifying Key Performance Indicators: (KPIs) in an appropriate manner	22	2	5	3.45	1.011	passed
Va8. Measurement with appropriate criteria	22	2	5	3.27	.985	passed
Va9. Collecting and gathering systematic significant data	22	1	5	3.32	1.211	passed
Va10. Accurate and reliable information sources	22	1	5	3.59	1.368	good
Va11. Implementing the evaluation based on systems, principles, and prescribed methods	22	2	5	3.50	1.185	passed
Va12. Implementing the evaluation with completeness and fairness	22	2	5	3.64	1.049	good
Va13. Justified interpretation of analysis to be comparable with accurate and sound criteria with valid measurement	22	2	5	4.00	1.155	good

Table 5.22 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	result
Va14. Correctness and creditability in conclusion	22	2	5	3.95	1.046	good
Va15. Accountability of quality assessment report	22	2	5	3.59	1.141	good
Total	22	2.13	4.67	3.47	.73130	passed
Utility						
Ut1. Identifying stakeholders in the evaluation	22	1	5	3.09	1.151	passed
Ut2. Identifying key questions for the evaluation	22	2	5	3.05	1.090	passed
Ut3. Identifying questions for the evaluation in response to information needed	22	2	5	3.50	.913	passed
Ut4. Understanding questions for the evaluation, evaluation process, and interpreting evaluation results	22	2	5	3.73	1.120	good
Ut5. Implementing co-operative evaluation	22	2	5	3.45	.800	passed
Ut6. Verifiable information from the evaluation according to the users' needs	22	2	5	3.91	1.151	good
Ut7. Timely evaluation results reports and to be consistent with reality	22	2	5	3.45	1.224	passed
Ut8. Inform the evaluation result report and present information with efficiency	22	1	4	2.64	.953	passed
Ut9. Clarity and feasibility of recommendation	22	1	5	2.91	1.151	passed
Ut10. Validity of recommendation for development	22	1	5	3.09	1.377	passed
Total	22	2.30	4.80	3.29	.69326	passed
Ethicality						
Et1. Arrangement of memo of agreement for the evaluation with correctness and reliability	22	3	5	4.32	.839	good
Et2. Interact with communication between people involved with the evaluation	22	1	5	3.14	1.125	passed

Table 5.22 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	result
Et3. Fair evaluation method and recognizing human rights among the people involved with the evaluation	22	2	5	3.55	1.143	good
Et4. Evaluation with responsibility towards public and societal welfare	22	2	5	3.05	.899	passed
Et5. Disclose the evaluation results and constraints of the evaluation	22	2	5	3.36	1.002	passed
Et6. Evaluation result reports with fairness	22	2	5	3.00	1.024	passed
Et7. Accepted evaluation results by people involved	22	2	5	3.36	.953	passed
Total	22	2.29	4.71	3.40	.71351	passed
Credibility						
Cr1. Evaluators who are professional with knowledge of evaluation method and context of the evaluation	22	2	5	3.95	1.046	good
Cr2. Evaluators are professional with knowledge of evaluation and technical methods	22	2	5	3.18	1.140	passed
Cr3. Evaluators' and agencies that implement the evaluations credibility	22	2	5	3.91	1.019	good
Cr4. Evaluators' competence used in evaluation without bias	22	2	5	3.82	1.140	good
Cr5. Independent evaluation and no conflict of interest	22	1	5	3.77	1.020	good
Cr6. Systematic retrieval of information by evaluators	22	2	5	3.27	1.077	passed
Cr7. Evaluation with honesty and integrity	22	2	5	3.68	.894	good
Cr8. Respect for the personal rights of the people involved with the evaluation	22	1	5	4.00	1.272	good
Cr9. Responsibility towards society	22	2	5	3.55	1.184	good
Cr10. Communication skills of evaluators	22	2	5	3.45	.963	passed
Total	22	2.20	5.00	3.66	.85894	good

Table 5.22 (Continued)

Classification of Indicators Based on the Evaluation Standards	N	Min	Max	Mean	S.D.	result
Cost-effectiveness						
CE1. Resource management of evaluation with worthiness	22	1	4	2.05	.950	fair
CE2. Allotment of budget for the evaluation with appropriateness	22	1	3	1.77	.752	fair
CE3. System of evaluation culminating in cultural changes in the organizations' performance	22	1	4	2.41	.796	fair
CE4. Conducting evaluation results according to its concepts	22	2	5	3.59	1.260	good
CE5. Conducting evaluation results to take action	22	2	5	3.41	1.141	good
CE6. Influence of the evaluations' utility towards society, economics, and environment	22	2	5	3.18	1.097	passed
CE7. Effectiveness in the evaluation results	22	2	5	4.14	1.037	good
Total	22	1.86	4.29	2.94	.64301	passed

The results of meta-evaluation of evaluation reports of revolving funds classified according to issues of law found that the evaluation results on average had a similar mean. The group of revolving funds established by specific laws had higher quality assessment reports than the group of funds established by the 'Act of Budgetary Expenditure Yearly', on average, they had mean scores of 3.39, and 3.22 respectively. When testing the difference among the average of the evaluation results reports issued by law used by the statistics of t-test, it was accepted $t = -.760$ and showed the P-Value = .451 and it found that those are a more significant level of 0.05 ($\alpha = 0.05$). It was concluded that the average of meta-evaluation of the assessment results reports of funds which were issued by law the two groups were not significantly different. This means that funds established according to different laws' quality of assessment results reports were not significantly different (see table 5.23).

Table 5.23 Results of Testing the Mean of Meta-Evaluation of Evaluation Reports
Classified According to being Issued by Law

Characteristics of Laws	N	Mean	S.D.	result	t	Sig.
The Act of budgetary Expenditure Yearly	28	3.22	.87314	passed	-.760	.451
Specific Law	22	3.39	.66685	passed		
Total	50	3.29	.78614	passed		

5.2.2 Results of Analyzing Frequency, Percentage of Meta-Evaluation

Result of the Evaluation Report

The analysis of frequency and percentage of meta-evaluation results of the evaluation reports of evaluating revolving funds were classified into the category of each standard and groups of fund which showed each standard with the findings from meta-evaluators based on 5 standards. The results were as follows:

It was found that the most meta-evaluation results passed at a fair level. Of 28 funds (56.0%), they are separated in 17 funds (34.0%), which passed, and 11 funds (22.0%) were at a fair level. In addition, the revolving funds' evaluation results focus on the quality of assessment reports, which are estimated at good and excellent levels. There were about 22 funds (44.0%) at these levels. These were classified into two groups of funds: 3 funds (6.0%) were at excellent levels, and 19 funds (38.0%) were at good levels. When examining each group of funds categories it was found that of the revolving 'Funds for Loans' 6 funds (46.15%) were at an excellent , 5 funds (34.46%) and 2 funds (15.39%) were at good and fair levels respectively. The revolving funds for 'Support and Social Welfare' had 2 funds (50.0%) at a good level and 1 fund (25.0%) at a fair level. The revolving funds for 'Support and Promotion' had 8 funds (44.45%) at a good level 4 funds (22.22%) at a fair level and 2 funds (11.11%) at excellent levels. The revolving funds for 'Distribution and had 4 funds (36.37%) at a good level 3 funds (27.27%) at a fair level and 1 fund (9.09%) at an excellent level. The revolving funds for ''Services' had 3 funds (75.0%) at a good level, and 1 fund (25.0%) at a fair level.

It was noted that there were funds lower than a fair level or adjusted level. With regards to the meta-evaluators taking part in monitoring and controlling the

evaluation system of revolving funds and associated with the arrangement of reports, these meta-evaluators implemented a partial evaluation to reflect on the quality assessment reports. This came from the internal perspective and was related to the evaluation system of revolving funds directly. Therefore it had a more positive impact on meta-evaluation.

Results of analyzing frequency and percentage of meta-evaluation of evaluation results reports of revolving funds were classified into categories of revolving fund. The validity standard of quality assessment found that most meta-evaluation results passed at a fair level. The funds were separated into 31 funds (62.0%), of which 20 funds (40.0%) passed, and 11 funds (22.0%) were at fair levels. In addition, revolving funds' evaluation results focus on the quality of assessment reports, which are evaluated at good and excellent levels, and separated into 19 funds (38.0%). These can be classified into 15 funds (30.0%) at good levels, and 4 funds (8.0%) at excellent levels. When examining each group of funds categories for Loans, there 6 funds (46.15%) which passed, 4 funds (30.77%) at good levels, 2 funds (15.39%) at fair levels, and 1 fund (7.69%) at an excellent level. The revolving funds for 'Support and Social Welfare' had 2 funds (50.0%) which passed, and 2 more which reached good and passed levels respectively. The revolving funds for 'Support and Promotion' had 7 funds (38.89%) which passed, 5 funds (27.78%) at good or fair levels, and 1 fund (5.55%) at an excellent level. The revolving funds for 'Distribution and Production' had 5 funds (45.46%) which passed, and 2 funds (18.18%) at good or excellent levels. The revolving funds for 'Services' had 3 funds (75.0%) at a good level, and 1 fund (25.0%) which passed.

Results of analyzing frequency and percentage of meta-evaluation of evaluation result report of revolving funds were classified into categories of revolving fund. The Utility standard of quality assessment found that most were at passed and fair levels. These were separated into 35 funds (70.0%). Of these 23 funds (46.0%) had passing levels, 12 funds (24.0%) had fair levels. In addition, revolving funds' evaluation results focused on the quality of assessment reports. There were 15 funds (30.0%) at a good or excellent level of which 4 funds (8.0%) were at excellent levels and 11 funds (22.0%) at good levels. 'Funds for Loans', were separated in 7 funds (53.85%) with passing levels, next 3 funds (23.08%) at good levels, and 3 funds

(23.08%) at good or excellent levels, (2 funds (15.38%), good and 1 fund (7.69%) excellent). The revolving funds for 'Support and Social Welfare' had 2 funds (50.0%) at good levels and 2 funds at passing and fair levels (50.0%). The revolving funds for 'Support and Promotion' had 9 funds (50.0%) which passed and 5 funds (27.78%) at good and excellent levels. The revolving funds for 'Distribution and Production' had 4 funds (36.37%) that passed, and 3 funds (27.27%) at a good or fair level, 1 fund (9.09%) at an excellent level. The revolving funds for 'Services' had 2 funds (50.0%) at a passing level, and 2 at fair or good levels (50.0%).

The results of analyzing frequency and percentage of meta-evaluation of evaluation results reports of revolving funds were classified into categories of revolving fund. The ethicality standard of quality assessment found that most of meta-evaluation results passed and or were at a fair level. The total was 28 funds (56.0%). These were divided into 22 funds (44.0%) which passed, and 6 funds (12.0%) at fair levels. The remaining funds were evaluated at excellent and good levels. The total was 22 funds (44.0%). These were divided into 15 funds (30.0%) at good levels, and 7 funds (14.0%) at excellent levels. When examining each group of fund categorization for Loans it was found 5 funds (38.46%) passed. 3 funds (23.08%) had a good or excellent level, and 2 funds (15.38%) had fair levels. The revolving funds for 'Support and Social Welfare' had 2 funds (50.0%) at good or fair levels. The revolving funds for 'Support and Promotion' had 10 funds (55.56%) which passed, 4 funds (22.22%) at good levels, 3 funds (16.66%) at fair levels, and 1 fund (5.56%) at an excellent level. The revolving funds for 'Distribution and Production' had 4 funds (36.36%) at good or passing levels, 2 funds (18.19%) at excellent levels, and 1 fund (9.09%) at a fair level. As for the revolving funds for 'Services' they had 2 funds (50.0%) at good levels, and 2 at fair and excellent levels (50.0%).

Results of analyzing frequency and percentage of meta-evaluation of evaluation results reports of revolving funds were classified into categories of revolving fund. The evaluators' credibility standard of quality assessment found they were mostly evaluated at excellent and good levels. The total was 26 funds (52.0%). These were classified into 8 funds (16.0%) at excellent levels, and 18 funds (26.0%) at good levels. The remaining 24 funds (48.0%), these were classified into 13 funds (26.0%) which passed and 11 funds (4.0%) at fair levels. 'Funds for Loans' had 6

funds (46.16%) at good levels, 3 funds (23.08%) which passed levels, and 2 funds (15.38%) at fair or excellent levels. The revolving funds for ‘Support and Social Welfare’ were mostly evaluated at good levels. 3 funds (75.0%) were at a good level and 1 fund (25.0%) passed. The revolving funds for ‘Support and Promotion’ had 6 funds (33.33%) at passing levels, 5 funds (27.78%) at good levels, and 2 funds (11.11%) at excellent levels. The revolving funds for ‘Distribution and Production’ had 3 funds (27.27%) at excellent, fair and passing levels respectively and 2 funds (18.18%) at good levels. The revolving funds for ‘Services’ had 2 funds (50.0%) at good levels, and 2 funds (50.0%) at excellent or fair.

Results of analyzing frequency and percentage of meta-evaluation of evaluation result report of revolving funds were classified into categories of revolving fund. The Cost-effectiveness standard of quality assessment found that most at passing and fair levels. The total was 36 funds (72.0%). These were classified into 23 funds (46.0%) which passed and 13 funds (26.0%) at fair levels. The remaining 14 funds (28%) were at a good or excellent levels. These were divided into 3 funds (6.0%) at excellent levels, and 11 funds (22.0%) at good levels. When examining each group of fund categorization it was found that the revolving ‘Funds for Loans’ had 10 funds (76.92%) at a passing level, and 2 funds (15.39%) at fair and excellent levels, and 1 fund (7.69%) at a good level. The revolving funds for ‘Support and Social Welfare’ mostly passed. 2 funds (50.0%), showed good and fair levels. The revolving funds for Support and Promotion were separated into 8 funds (44.44%) which passed, 3 funds (33.33%) at fair levels, 3 funds (16.67%) at good levels, and 1 fund (5.56%) at an excellent level. The revolving funds for ‘Distribution and Production’ had 3 funds (27.27%) at passing, fair and good levels, and 2 funds (18.19%) at excellent levels. The revolving ‘Funds for Services’ had 3 funds (75.0%) at good levels, and 1 fund (25.0%) at a fair level (see the details in table 5.24).

In conclusion, the results of analyzing frequency and percentage of the overall meta-evaluation of evaluation results reports of revolving funds found that they were mostly evaluated at passing and fair levels (28 funds or 56.0%), and the rest in good and excellent levels (22 funds or 44.0%). Whereas there were no funds which were evaluated lower than a fair level or adjusted the quality of evaluation reports.

Table 5.24 Frequencies, Percentage of the Level of Meta-Evaluation Result of Evaluation Result Report Classified According to the Standards and Fund Categorization

Unit: Fund (%)

Fund Categorization	Quality Report of Validity Standards					Quality Report of Utility Standards				
	Excellent (%)	good (%)	passed (%)	fair (%)	adjusted (%)	Excellent (%)	good (%)	passed (%)	fair (%)	adjusted (%)
Loan Funds (13 funds)	1 (7.69)	4 (30.77)	6 (46.15)	2 (15.39)	-	1 (7.69)	3 (23.08)	7 (53.85)	2 (15.38)	-
Funds for Support and Social Welfare (4 funds)	-	1 (25.00)	1 (25.00)	2 (50.00)	-	-	2 (50.00)	1 (25.00)	1 (25.00)	-
Funds for Support and Promotion (18 funds)	1 (5.55)	5 (27.78)	7 (38.89)	5 (27.78)	-	2 (11.11)	2 (11.11)	9 (50.00)	5 (27.78)	-
Funds for Distribution and Production (11 funds)	2 (18.18)	2 (18.18)	5 (45.46)	2 (18.18)	-	1 (9.09)	3 (27.27)	4 (36.37)	3 (27.27)	-
Funds for Services (4 funds)	-	3 (75.00)	1 (25.00)	-	-	-	1 (25.00)	2 (50.00)	1 (25.00)	-
Total (50 funds)	<u>4</u> <u>(8.00)</u>	<u>15</u> <u>(30.00)</u>	<u>20</u> <u>(40.00)</u>	<u>11</u> <u>(22.00)</u>	-	<u>4</u> <u>(8.00)</u>	<u>11</u> <u>(22.00)</u>	<u>23</u> <u>(46.00)</u>	<u>12</u> <u>(24.00)</u>	-
	<u>19 (38.00)</u>		<u>31 (62.00)</u>			<u>15 (30.00)</u>		<u>35 (70.00)</u>		
Loan Funds (13 funds)	3 (23.08)	3 (23.08)	5 (38.46)	2 (15.38)	-	2 (15.38)	6 (46.16)	3 (23.08)	2 (15.38)	-
Funds for Support and Social Welfare (4 funds)	-	2 (50.00)	2 (50.00)	-	-	-	3 (75.00)	1 (25.00)	-	-
Funds for Support and Promotion (18 funds)	1 (5.56)	4 (22.22)	10 (55.56)	3 (16.66)	-	2 (11.11)	5 (27.78)	6 (33.33)	5 (27.78)	-
Funds for Distribution and Production (11 funds)	2 (18.19)	4 (36.36)	4 (36.36)	1 (9.09)	-	3 (27.27)	2 (18.18)	3 (27.27)	3 (27.27)	-

Table 5.24 (Continued)

Fund Categorization	Quality Report of Validity Standards					Quality Report of Utility Standards				
	Excellent (%)	good (%)	passed (%)	fair (%)	adjusted (%)	Excellent (%)	good (%)	passed (%)	fair (%)	adjusted (%)
Funds for Services (4 funds)	1	2	1	-	-	1	2	-	1	-
	(25.00)	(50.00)	(25.00)	-	-	(25.00)	(50.00)		(25.00)	-
Total (50 funds)	<u>7</u>	<u>15</u>	<u>22</u>	<u>6</u>	-	<u>8</u>	<u>18</u>	<u>13</u>	<u>11</u>	-
	<u>(14.00)</u>	<u>(30.00)</u>	<u>(44.00)</u>	<u>(12.00)</u>		<u>(16.00)</u>	<u>(36.00)</u>	<u>(26.00)</u>	<u>(4.00)</u>	
	<u>22 (44.00)</u>		<u>28 (56.00)</u>			<u>26 (52.00)</u>			<u>24 (48.00)</u>	
Loan Funds (13 funds)	-	1	10	2	-	-	6	5	2	-
		(7.69)	(76.92)	(15.39)			(46.15)	(36.46)	(15.39)	
Funds for Support and Social Welfare (4 funds)	-	1	2	1	-	-	2	1	1	-
		(25.00)	(50.00)	(25.00)			(50.00)	(25.00)	(25.00)	
Funds for Support and Promotion (18 funds)	1	3	8	6	-	2	4	8	4	-
	(5.56)	(16.67)	(44.44)	(33.33)		(11.11)	(22.22)	(44.45)	(22.22)	
Funds for Distribution and Production (11 funds)	2	3	3	3	-	1	4	3	3	-
	(18.19)	(27.27)	(27.27)	(27.27)		(9.09)	(36.37)	(27.27)	(27.27)	
Fund for Services (4 funds)	-	3	-	1	-	-	3	-	1	-
		(75.00)		(25.00)			(75.00)		(25.00)	
Total (50 funds)	<u>3</u>	<u>11</u>	<u>23</u>	<u>13</u>	-	<u>3</u>	<u>19</u>	<u>17</u>	<u>11</u>	-
	<u>(6.00)</u>	<u>(22.00)</u>	<u>(46.00)</u>	<u>(26.00)</u>		<u>(6.00)</u>	<u>(38.00)</u>	<u>(34.00)</u>	<u>(22.00)</u>	

Moreover, the researcher sought to analyze the quality of evaluation reports used by a set of comparisons with the quality assessment of an evaluation report assigned by weightings in each standard. By which weighting of each standard calculated by Factor Loading based on meta-evaluation standards used confirmatory factor analysis, and the LISREL program. This means that implementing the evaluation quality reports based on meta-evaluation standards by used confirmatory factor analysis matched empirical data and found that the weights determine the relative weighting of each standard. The 'Validity' standard had the highest factor weight at 0.64, next 'Utility' and 'Ethicality' standards had factor weight of 0.53, and 0.58 respectively, but the 'Cost-Effectiveness' standard had the lowest factor weight at 0.48. The above weightings were adjusted by the evaluators to present the ratings as percentages and weights determined in the weighted mean. These adjustable weights appear as new standards by comparing the total occurrence comprising the levels of the quality of an evaluation report as follows: a weighted average of the 'Validity' standard (22.0%), 'Utility' (18.0%), 'Ethicality' (20.0%), 'Credibility' (24.0%), and 'Cost-effectiveness' (16.0%).

By considering the results of analyzing frequency and percentage of meta-evaluation of evaluation results reports by a set of comparison with the quality assessment of an evaluation report assigned by weightings in each standard it was found that the overall reports had excellent and fair levels in an equal number of funds. Meanwhile, the analysis of weighting and unweighting highlighted the worth of the evaluation standards and the fact that there was good and passing levels in fairly equal number.

When examining the classification of fund categorization it was found that the number of reports considered to match in an average excellent quality was equal to all categorization of funds. Whereas the quality of reports had an average good level, it was found that there were more numbers of funds obtained by unweighting than funds estimated by weighting in fund groups classified into the sub-category 'Support and Promotion Funds', that was composed of 4 funds (22.22%), and 3 funds (16.67%) respectively. Other categorizations of funds have accepted the same number of funds in a set level of quality assessment in weighting and unweighting. The quality of reports had a passing level on average. It was found that there were more numbers of

funds obtained by weighting than funds estimated by unweighting in fund groups which were classified into the sub-category 'Support and Promotion Funds', that was composed of 9 funds (50.0%) and 8 funds (44.45%) respectively. Other categorizations of funds have accepted the same number of funds in a set level of quality assessment in weighting and unweighting. On average these funds had a fair level. Note that there have been accepted the same number of funds obtained by weighting and unweighting in all fund groups of categorization of funds (see table 5.25).

Table 5.25 Frequencies, Percentage of the Level of Meta-Evaluation Results of Evaluation Results Reports Comparing Weight Standard Classified According to Fund Categorization

Fund Categorization	Quality Report of Total									
	Excellent (%)		Good (%)		Passed (%)		Fair (%)		Adjusted (%)	
	unweight	weight	unweight	weight	unweight	weight	unweight	weight	unweight	weight
Loan Funds (13 funds)	-	-	6	6	5	5	2	2	-	-
			(46.15)	(46.15)	(36.46)	(36.46)	(15.38)	(15.38)	-	-
Funds for Support and Social Welfare (4 funds)	-	-	2	2	1	1	1	1	-	-
			(50.00)	(50.00)	(25.00)	(25.00)	(25.00)	(25.00)	-	-
Funds for Support and Promotion (18 funds)	2	2	4	3	8	9	4	4	-	-
	(11.11)	(11.11)	(22.22)	(16.67)	(44.45)	(50.00)	(22.22)	(22.22)	-	-
Funds for Distribution and Production (11 funds)	1	1	4	4	3	3	3	3	-	-
	(9.09)	(9.09)	(36.37)	(36.37)	(27.27)	(27.27)	(27.27)	(27.27)	-	-
Funds for Services (4 funds)	-	-	3	3	-	-	1	1	-	-
			(75.00)	(75.00)			(25.00)	(25.00)	-	-
Total (50 funds = 100%)	3	3	19	18	17	18	11	11	-	-
	(6.00)	(6.00)	(38.00)	(36.00)	(34.00)	(36.00)	(22.00)	(22.00)	-	-

5.3 Results of Comparable Analysis between Effectiveness-Revolving Funds and Meta-Evaluation Result of an Evaluation Report

The researcher intended to analyze the comparison among 'Cost-Effectiveness' of revolving funds and the meta-evaluation result of an evaluation report. There were 2 parts to this. Firstly, testing of differences in an average of the evaluation results of effectiveness and meta-evaluation results of an evaluation report of revolving funds and analyzed by the statistic of comparison with t-test (Paired Samples t-Test). Secondly, to perform comparable analysis of the mean scores of the evaluation results and the mean scores of the evaluation results of evaluation reports of the sample groups of revolving funds. This is detailed as follows:

5.3.1 Testing the Differences among the Mean Scores of Effectiveness of Revolving Funds and Meta-Evaluation Results of Evaluation Results Reports of Revolving Funds

The researcher analyzed by testing the differences among the mean scores of evaluation results of revolving funds and meta-evaluation results of evaluation results reports of revolving funds. It was found that the mean scores of effectiveness of revolving funds and the evaluation results of revolving funds when assessed by TRIS the results showed mean scores of 3.5127. This tended to be higher than the mean estimated by meta-evaluation of the evaluation results reports of revolving funds (which had mean scores of 3.2874). When testing differences of the mean scores used by *t-test* (Paired Samples t-Test), it was found that P-Value=0.114. It was concluded that the mean scores of effectiveness of revolving funds and the mean scores of meta-evaluation results of evaluation reports were not significantly different (see table 5.26).

Table 5.26 Results of the Mean Scores Analysis of Effectiveness of Revolving Funds and Meta-Evaluation Results of the Evaluation Reports

	Comparability	Mean	S.D.	t	Sig (2-tailed)
Pair 1	Evaluation Results of Effectiveness- Revolving Funds	3.5127	.70786	1.609	.114
	Meta-Evaluation Results of Evaluation Reports	3.2874	.78614		

5.3.2 Comparable Analysis of Effectiveness of Revolving Funds and Meta-Evaluation Results of Evaluation Reports

The comparable analysis of effectiveness of revolving funds considered the mean scores of the evaluation results of revolving funds and the quality of evaluation reports. The sample groups of revolving funds numbered 50. The researcher analyzed the data classified into 3 parts essential for presentation. These were scrutinized by using comparable analysis overall, comparable analysis of classified fund categories, and comparable analysis of classified funds by law. This can be presented as follows:

1) Analysis of Overall Comparison: The results of analyzing the mean scores of effectiveness of revolving funds and the results of meta-evaluation of the evaluation results report found that the revolving funds had a highest effectiveness on average of good to very good. 11 funds (22%), 30 funds (60%) averaged fair or good respectively. 9 funds (18%), averaged lower and these were divided into 7 funds (14%) considered fair to moderate, and 2 funds (4%) which were adjusted to fair. Meanwhile, the result of meta-evaluation of the evaluation results reports found that 22 funds (44%) averaged excellent to good, 17 funds (34%) averaged pass and 11 funds (22%) averaged fair. It is crucial that there were increased numbers of revolving funds which accounted for 82% and were estimated as being of higher effectiveness. Whereas 62% indicated the quality reports were higher. Therefore, these results can be show that there were different proportions. By considering which revolving funds had higher effectiveness there were 30 funds (60%) which were moderate to good, and 11 funds (22%) which were good to very good. While with the quality of evaluation results reports 62% estimated that the quality reports were higher. 12 funds (24%) were good to very good and 19 funds (38%) were fair to good (see table 5.27 and 5.28).

Table 5.27 Comparable Analysis among Effectiveness-Revolving Funds and the Quality of Evaluation Result Report Classified According to Level of Average

Unit: Fund (%)

Level of Effectiveness of Revolving Funds				Quality of the Evaluation Results Reports				
Good-Very Good	Moderate-Good	Fair-Moderate	Adjusted-Fair	Excellent	Good	Passed	Fair	Adjusted
11 (22.00)	30 (60.00)	7 (14.00)	2 (4.00)	3 (6.00)	19 (38.00)	17 (34.00)	11 (22.00)	-
<u>41</u> (82.00)		<u>9</u> (18.00)		<u>22</u> (44.00)		<u>17</u> (34.00)	<u>11</u> (22.00)	

Table 5.28 Results of Analysis of Effectiveness of Revolving Funds and the Results of Meta-Evaluation of the Evaluation Reports

Order No.	Fund Categorization	Mean of Effectiveness of Revolving Funds	Results of Meta-Evaluation of Evaluation Reports	Number	Fund Categorization	Mean of Effectiveness of Revolving Funds	Results of Meta-Evaluation of Evaluation Reports
1	A	3.7798	4.1633	26	C	3.5581	4.7551
2	A	2.8295	4.4898	27	C	3.6235	2.8163
3	A	3.8393	3.0000	28	C	3.2783	2.5102
4	A	2.7012	3.0204	29	C	4.4678	2.7755
5	A	4.4094	3.5102	30	C	2.6896	4.2653
6	A	3.8783	3.8980	31	C	3.7295	1.9796
7	A	3.4602	3.9592	32	C	3.5778	2.4490
8	A	3.7184	3.5102	33	C	3.6162	2.4694
9	A	2.1098	2.1837	34	C	2.0569	2.6531
10	A	3.1122	3.2041	35	C	4.3502	2.6327
11	A	3.7312	3.1837	36	D	4.7377	3.7143
12	A	1.4512	2.2041	37	D	3.0105	4.0408
13	A	1.6426	3.1429	38	D	3.6617	2.0816
14	B	4.1250	3.5510	39	D	3.7958	4.3878
15	B	3.2731	4.1020	40	D	4.1369	4.7143
16	B	3.0496	2.4694	41	D	3.3472	4.3469

Table 5.28 (Continued)

Order No.	Fund Categorization	Mean of Effectiveness of Revolving Funds	Results of Meta-Evaluation of Evaluation Reports	Number	Fund Categorization	Mean of Effectiveness of Revolving Funds	Results of Meta-Evaluation of Evaluation Reports
17	B	3.6922	3.3673	42	D	3.9432	2.3469
18	C	4.4798	3.0000	43	D	3.8868	2.9388
19	C	3.7891	3.5510	44	D	2.9257	2.3878
20	C	4.2011	3.9796	45	D	3.0491	3.0612
21	C	4.1563	3.0000	46	D	4.4915	2.9184
22	C	3.9104	2.2245	47	E	3.5132	3.9796
23	C	2.9502	4.5306	48	E	3.5620	4.1429
24	C	4.1101	3.6122	49	E	3.0574	2.3878
25	C	3.7517	2.6939	50	E	3.4191	4.0612

Note: A B C D E mean the Categorization of Revolving Funds divided in 5 categories: A = Loan Funds B = Funds for Support and Social Welfare C = Funds for Support and Promotion D = Funds for Distribution and Production, and E = Funds for Services

 An average of lower effectiveness than regular gain

 An average of the Quality of Evaluation Results Reports was lower than passed level (fair) = 11 funds

The results of analyzing the effectiveness level and the results of meta-evaluation of evaluation results reports of revolving funds were comparable in each fund. The findings were classified into 4 parts by the researcher: 1) an assessment of funding was measured with effectiveness to be considered to pass based on the evaluation criteria and the assessment included the extent of credibility of quality reports, this means that those funds can be implemented continually; 2) the assessment of funding measured with lower effectiveness than expected and included the extent of credibility of quality reports according to according to termination, cancellation and criteria of encompassed funds; 3) the assessment of funding measured with lower effectiveness than expected and included the credibility of quality reports and means that those fund should be adjusted to increase the quality of reports and efficient fund management; and 4) an assessment of funding was

measured with effectiveness to be considered to pass based on the evaluation criteria and included the credibility of quality reports, and means that those fund should be adjusted to increase the quality of reports. The analysis found that 6 funds (numbers 2,4,13, 23, 30, and 34), required adjustment to increase the report quality and efficient fund management. 3 further funds (number 9, 12, and 44) required adjustment. 33 funds (number 1, 3, 5-8, 10-11, 14-15, 17-21, 24-29, 35-37, 39-41, 43, 45-48, and 50) were eligible for continuous operation. 8 funds (number 6, 31-33, 38, 42, and 49) required adjustment to improve their report quality (see table 5.29).

Table 5.29 Results of Analysis of Effectiveness Level and the Quality of the Evaluation Results Reports

Order No.	Fund Categorization	Issued by Law	Mean of Effectiveness of Revolving funds	Results of Meta-evaluation of evaluation reports	Effectiveness Level		Quality of Report ²		Result
					Passed regular gain	Lower than regular gain	Credibility	Incredibility	
1	A	b	3.7798	4.1633	√		√		Continuous implementation
2	A	b	2.8295	4.4898		√	√		termination/cancel criteria/encompassed funds
3	A	a	3.8393	3.0000	√		√		Continuous implementation
4	A	b	2.7012	3.0204		√	√		termination/cancel criteria/encompassed funds
5	A	a	4.4094	3.5102	√		√		Continuous implementation
6	A	b	3.8783	3.8980	√		√		Continuous implementation
7	A	a	3.4602	3.9592	√		√		Continuous implementation
8	A	b	3.7184	3.5102	√		√		Continuous implementation
9	A	a	2.1098	2.1837		√		√	Adjusted the quality of evaluation report and increased effectiveness of fund management
10	A	a	3.1122	3.2041	√		√		Continuous implementation
11	A	b	3.7312	3.1837	√		√		Continuous implementation
12	A	a	1.4512	2.2041		√		√	Adjusted the quality of evaluation report and increased effectiveness of fund management
13	A	a	1.6426	3.1429		√	√		termination/cancel criteria/encompassed funds
14	B	b	4.1250	3.5510	√		√		Continuous implementation
15	B	b	3.2731	4.1020	√		√		Continuous implementation

Table 5.29 (Continued)

Order No.	Fund Categorization	Issued by Law	Mean of Effectiveness of Revolving funds	Results of Meta-evaluation of evaluation reports	Effectiveness Level		Quality of Report ²		Result
					Passed regular gain	Lower than regular gain	Credibility	Incredibility	
16	B	b	3.0496	2.4694	√			√	Adjusted the quality of report
17	B	b	3.6922	3.3673	√		√		Continuous implementation
18	C	b	4.4798	3.0000	√		√		Continuous implementation
19	C	b	3.7891	3.5510	√		√		Continuous implementation
20	C	b	4.2011	3.9796	√		√		Continuous implementation
21	C	b	4.1563	3.0000	√		√		Continuous implementation
22	C	b	3.9104	2.2245	√			√	Adjusted the quality of report
23	C	b	2.9502	4.5306		√	√		termination/cancel criteria/encompassed funds
24	C	b	4.1101	3.6122	√		√		Continuous implementation
25	C	b	3.7517	2.6939	√		√		Continuous implementation
26	C	a	3.5581	4.7551	√		√		Continuous implementation
27	C	b	3.6235	2.8163	√		√		Continuous implementation
28	C	b	3.2783	2.5102	√		√		Continuous implementation
29	C	b	4.4678	2.7755	√		√		Continuous implementation
30	C	a	2.6896	4.2653		√	√		termination/cancel criteria/encompassed funds
31	C	a	3.7295	1.9796	√			√	Adjusted the quality of report
32	C	a	3.5778	2.4490	√			√	Adjusted the quality of report
33	C	a	3.6162	2.4694	√			√	Adjusted the quality of report
34	C	a	2.0569	2.6531		√	√		termination/cancel criteria/encompassed funds

Table 5.29 (Continued)

Order No.	Fund Categorization	Issued by Law	Mean of Effectiveness of Revolving funds	Results of Meta-evaluation of evaluation reports	Effectiveness Level		Quality of Report ²		Result
					Passed regular gain	Lower than regular gain	Credibility	Incredibility	
35	C	a	4.3502	2.6327	√		√		Continuous implementation
36	D	a	4.7377	3.7143	√		√		Continuous implementation
37	D	a	3.0105	4.0408	√		√		Continuous implementation
38	D	a	3.6617	2.0816	√			√	Adjusted the quality of report
39	D	a	3.7958	4.3878	√		√		Continuous implementation
40	D	a	4.1369	4.7143	√		√		Continuous implementation
41	D	a	3.3472	4.3469	√		√		Continuous implementation
42	D	a	3.9432	2.3469	√			√	Adjusted the quality of report
43	D	a	3.8868	2.9388	√		√		Continuous implementation
44	D	a	2.9257	2.3878		√		√	Adjusted the quality of evaluation report and increased effectiveness of fund management
45	D	a	3.0491	3.0612	√		√		Continuous implementation
46	D	a	4.4915	2.9184	√		√		Continuous implementation
48	E	a	3.5620	4.1429	√		√		Continuous implementation
49	E	a	3.0574	2.3878	√			√	Adjusted the quality of report
50	E	a	3.4191	4.0612	√		√		Continuous implementation

Note: 1) A B C D E mean the categorization of revolving funds classified into 5 categories, that is, A=Loan Fund B=Fund for Support and Social Welfare C=Fund for Support and Promotion D=Fund for Distribution and Production and E=Fund for Services; 2) **a** means the Act of budgetary Expenditure Yearly **b** means the establishment of fund according to specific laws; 3) Effectiveness level shown as passed according to the assessment of criteria mean and average of assessment higher than regular levels (higher than 3.0000), whereas lower than regular gains mean an average assessment of lower than 3.0000, and the quality of reports' credibility means an average higher than 2.51 up, incredibility means an average lower than 2.50.

2) Comparable Analysis Classified into Categorization of Funds

The results of analysis of effectiveness level and the results of meta-evaluation of evaluation results reports of revolving funds were compared to classify the categorization of funds. It was found that the categories of ‘Funds for Loans’ were mostly higher in effectiveness than expected based on the evaluation criteria. The categories of funds for ‘Support and Social Welfare’ were found to have sufficient effectiveness to pass based on the evaluation. The categories of funds for ‘Support and Promotion’ mostly had credibility. The categories of funds for ‘Distribution and Production’ had higher effectiveness than expected, in 10 funds (90.91%), and lower than expected in 1 fund (9.09%) The categories of ‘Funds for Services’ were all higher than expected (see table 5.30).

Table 5.30 Results of Analysis of Effectiveness Level and the Quality of Evaluation Results Reports Classified According to Fund Categorization

Fund Categorization	Unit: Fund (%)			
	Effectiveness Level ¹		Quality of Report ²	
	Passed Regular Gain	Lower than Regular Gain	Credibility	Incredibility
Loan Funds (13 funds)	8 (61.54)	5 (38.46)	11 (84.62)	2 (15.38)
Funds for Support and Social Welfare (4 funds)	4 (100.00)	-	3 (75.00)	1 (25.00)
Funds for Support and Promotion (18 funds)	15 (83.33)	3 (16.67)	14 (77.78)	4 (22.22)
Funds for Distribution and Production (11 funds)	10 (90.91)	1 (9.09)	8 (72.73)	3 (27.27)
Funds for Services (4 funds)	4 (100.00)	-	3 (75.00)	1 (25.00)
Total	41 (82.00)	9 (18.00)	39 (78.00)	11 (22.00)

Note: The effectiveness level shown on average passed according to the assessment criteria mean an average assessment of higher than 3.0000, lower than regular gain means lower than an average assessment of lower than 3.0000, and the quality of reports’ credibility means an average of higher than 2.51 up, incredibility means an average of lower than 2.50

3) Comparable Analysis Classified into the Characteristic of Issued by Law

The results of comparison of the effectiveness of revolving funds and the quality of evaluation reports were classified according to the characteristic of issued by law. It was found that the revolving funds established by the 'Act of budgetary Expenditure Yearly' mostly had higher effectiveness than expected based on the evaluation criteria. 22 funds (78.57%) had higher effectiveness 6 funds (21.43%) had lower effectiveness. Meanwhile, looking at the revolving funds established by specific laws it was found that most had higher effectiveness than expected. 19 funds (86.36%) were higher than expected and 3 funds (13.64%) were lower (see table 5.31).

Table 5.31 Results of Analysis of Effectiveness Level and the Quality of Evaluation Results Reports Classified According to Characteristic of Issued by Law

Fund Categorization	Unit: Fund (%)			
	Effectiveness Level ¹		Quality of Report ²	
	Passed Regular Gain	Lower than Regular Gain	Credibility	Incredibility
Funds established by 'The Act of Budgetary Expenditure Yearly' (18 funds)	22 (78.57)	6 (21.43)	19 (67.86)	9 (32.14)
Funds established by specific laws (22 funds)	19 (86.36)	3 (13.64)	20 (90.91)	2 (9.09)
Total	41 (82.00)	9 (18.00)	39 (78.00)	11 (22.00)

Note: The effectiveness level showed an on average pass according to the assessment of criteria meaning an average of assessment higher than 3.0000, lower than regular gain means lower lower than 3.0000, and the quality of reports' credibility means an average higher than 2.51 up, and incredibility means an average lower than 2.50

5.4 Results of Content Synthesis of Evaluation Result Reports of Revolving Funds

The step of content synthesis of an evaluation result reports of revolving funds in the accounting annual year B.E. 2554, involved a total of 81 funds. “The evaluation checklists of the quality of an evaluation reports” were measured by the researcher based on the synthesis of component of assessment reports to be verified if a report was posted by the Academic Evaluation Reports Center. This was presented in Chapter 3: “The Ways of Written Evaluation Reports” which shows how the main components of the evaluation report provided the framework used in considering content synthesis of evaluation results reports of revolving funds. The results were divided into 2 groups: strengths (15 items) and weaknesses (14 items). The total was 29 items, which were classified into the categories of revolving funds. This is detailed in tables 5.32 and 5.33

Strengths of the evaluation results of revolving funds were identified in 79.01% of their components. In addition looking at the financial budget and analysis of the methods to identify the indicators underlying assumptions and the reasons for the content in an evaluation report presented important information in the appendix according to the quality assessment system. Further, analyzing the information scope required for carrying out the evaluation with sufficient clarity identified the importance of the evaluator’s role and the people involved with the evaluation, the need to adjust the value of criteria with clarity, the indicators covering the important aspects when having to consider strategic revolving funds, and the need to present the analysis based on findings that are substantiated by evaluation evidence (58.02, 56.79, and 53.09 respectively). Moreover, the evaluation results reports presented the basic quality requirements for acceptable revolving funds with clarity and completely. They also identified the importance of evaluating implementation in the accounting year B.E. 2554, and presenting the results of implementation according to the requirement of evaluating performance in the accounting year B.E. 2554 with clarity and providing further information according to the needs of the evaluation implemented by the committee (percentage of 49.38 - 34.57). But there were a few evaluation reports which identified strengths and some points should be developed and given as

recommendations to which would be of benefit for planning the development of revolving funds appropriately, disclosing and identifying important information or constraints on evaluations, presenting the reasons for considering a review of indicators and identifying the reasons and evidence for considering the cancellation of indicators or adjustment of the value of criteria. Content synthesis of evaluation results reports of revolving funds identified 11 strengths. These are the strengths underlying basic information based on the evaluation process, presented data or evaluation evidence. The strengths are crucial in providing beneficial information of evaluating results reports. However there were only 4 areas focusing on identifying the strengths and emphasizing the points which should be developed, and giving recommendations to benefit planning the development of revolving funds appropriately and disclosing and identifying important information or constraints on the evaluations

As for the weaknesses of the evaluation results of revolving funds, it was found that all of them had no 'Summary Implemented by the Executives', 'Lack of Summarizing Analysis and Processing the Evaluation Results Including Lack of Submitting the Evaluation's Objectives', whereas most of them suffered from 'Demonstration of Tables for the Indicators and Evaluation Results Were Very Small in Size and Not Clear' (62.96%), 'Lack of Submitting Main Problems and Recommendations Relevant to the Evaluation' (58.02%), 'Lack of Identifying recommendations of Evaluation' (38.27%), and 'Lack of Submitting the Details of Basic Data Relevant to Revolving Funds' (38.27%). There were a few evaluation results reports which suffered from 'Lack of Identifying Methods of Evaluation, Form of Evaluation, and Instruments for collecting Data', 'Methods of Analyzing Data Completely and Clearly, Arranging Documents, and publishing the evaluation result reports', 'The Presentation of Implementation on the Evaluation Performance not Perfect and Without Sufficient Clarity'. Moreover, some suffered from a 'Lack of Clarity of Reports Included with Definitions and Adjustable Criteria without Clarity and Completeness', 'Lack of Rational Analysis and Justified Evidence of Evaluation with Sufficient Clarity', and Inconsistent Indicators of the Chosen Measures of the Results of Implementing and Covering the Main Tasks, Objectives, and Planning Projects of Revolving Funds with Sufficient Appropriateness'. Further it was found

that the ‘Identification of Need to Adjust the Level of Criteria Has Shown the Procedure of its Process, Which Is Indeed Related to False Results of Using those Indicators had a percentage of 24.69-9.88. However, it was found that weaknesses’ arise in all evaluation results reports, and hinder beneficial information of the evaluation system, instead of appearing in the reports such as executives’ summary, review, conclusion, and processing evaluation results.

Table 5.32 Content Synthesis of Evaluation Results Reports Focusing on the Strengths Classified into Fund Categorization

Order No.	Strengths	Loan Funds	Funds for Support and Social Welfare	Funds for Support and Promotion	Funds for Distribution and Production	Funds for Services	Total
		(n=17) [%]	(n=12) [%]	(n=34) [%]	(n=12) [%]	(n=6) [%]	(n=81) [%]
1	The components of the assessment evidence appropriately given by the quality assessment system	12 [70.59]	10 [83.33]	26 [76.47]	12 [100.00]	4 [66.67]	64 [79.01]
2	Presenting the financial budget, indicating the analysis of ways to identify the underlying indicators, assumptions and reasons	11 [64.71]	9 [75.00]	22 [64.71]	11 [91.67]	3 [50.00]	56 [69.14]
3	Presenting important information in the appendix	11 [64.71]	9 [75.00]	23 [67.65]	11 [91.67]	2 [33.33]	56 [69.14]
4	Presenting information scope for carrying out the evaluation with sufficient clarity	10 [58.82]	9 [75.00]	19 [55.88]	11 [91.67]	3 [50.00]	52 [64.20]
5	Identify the evaluator’s role and the people involved with the evaluation with clarity	9 [52.94]	9 [75.00]	17 [50.00]	10 [83.33]	3 [50.00]	48 [59.26]
6	Identifying the conditions if need to adjust the value of criteria with clarity	8 [47.06]	9 [75.00]	16 [47.06]	11 [91.67]	3 [50.00]	47 [58.02]

Table 5.32 (Continued)

Order No.	Strengths	Loan Funds	Funds for Support and Social Welfare	Funds for Support and Promotion	Funds for Distribution and Production	Funds for Services	Total
		(n=17) [%]	(n=12) [%]	(n=34) [%]	(n=12) [%]	(n=6) [%]	(n=81) [%]
7	Identifying the indicators covering the important aspects when needing to consider in some part of strategic revolving funds	9 [52.94]	8 [66.67]	17 [50.00]	10 [83.33]	2 [33.33]	46 [56.79]
8	Presenting the analysis based on findings that are substantiated evaluation evidence	7 [41.18]	7 [58.33]	17 [50.00]	9 [75.00]	3 [50.00]	43 [53.09]
9	Present the basic quality requirements for acceptable revolving funds clearly and completely	7 [41.18]	6 [50.00]	16 [47.06]	9 [75.00]	2 [33.33]	40 [49.38]
10	Identifying the evaluation implementation in the accounting year B.E. 2554	9 [52.94]	9 [75.00]	7 [20.59]	6 [50.00]	0 [0.00]	31 [38.27]
11	Presenting the results of implementation according to the needs of evaluating performance in the accounting year B.E. 2554 with clarity or providing further information according to the requirements of the evaluation results implemented by the committee	8 [47.06]	6 [50.00]	7 [20.59]	7 [58.33]	0 [0.00]	28 [34.57]
12	Identifying strengths and some points that should be developed and giving recommendations for the benefit for planning development of revolving funds	3 [17.65]	7 [58.33]	9 [26.47]	3 [25.00]	2 [33.33]	24 [29.63]

Table 5.32 (Continued)

Order No.	Strengths	Loan Funds	Funds for Support and Social Welfare	Funds for Support and Promotion	Funds for Distribution and Production	Funds for Services	Total
		(n=17) [%]	(n=12) [%]	(n=34) [%]	(n=12) [%]	(n=6) [%]	(n=81) [%]
13	Disclose and identify important information or constraints and their impact on the evaluation	6 [35.29]	6 [50.00]	7 [20.59]	4 [33.33]	1 [16.67]	24 [29.63]
14	Presenting reasons for considering review	3 [17.65]	4 [33.33]	2 [5.88]	2 [16.67]	0 [0.00]	11 [13.58]
15	Identifying the reasons and evidence to consider or cancel the indicators or adjust the value of criteria	1 [5.88]	2 [16.67]	3 [8.82]	0 [0.00]	0 [0.00]	6 [7.41]

Table 5.33 Content Synthesis of Evaluation Results Reports Focusing on the Weaknesses Classified into Fund Categorization

Order No.	Weaknesses	Loan Fund	Fund for Support and Social Welfare	Fund for Support and Promotion	Fund for Distribution and Production	Fund for Services	Total
		(n=17) [%]	(n=12) [%]	(n=34) [%]	(n=12) [%]	(n=6) [%]	(n=81) [%]
1	Lack of summary implemented by the executives	17 [100.00]	12 [100.00]	34 [100.00]	12 [100.00]	6 [100.00]	81 [100.00]
2	Lack of summarizing analysis and processing of the evaluation results	17 [100.00]	12 [100.00]	34 [100.00]	12 [100.00]	6 [100.00]	81 [100.00]
3	Lack of submitting the evaluation's objectives	17 [100.00]	12 [100.00]	34 [100.00]	12 [100.00]	6 [100.00]	81 [100.00]
4	The demonstration of tables for the indicators and evaluating results were probably very small in size and were not clear	12 [80.00]	7 [58.33]	21 [61.76]	9 [64.29]	2 [33.33]	51 [62.96]

Table 5.33 (Continued)

Order No.	Weaknesses	Loan Fund	Fund for Support and Social Welfare	Fund for Support and Promotion	Fund for Distribution and Production	Fund for Services	Total
		(n=17) [%]	(n=12) [%]	(n=34) [%]	(n=12) [%]	(n=6) [%]	(n=81) [%]
5	Lack of submitting main problems and recommendations relevant to the evaluation	11 [73.33]	7 [58.33]	17 [50.00]	9 [64.29]	3 [50.00]	47 [58.02]
6	Lack of identifying recommendations of evaluation	3 [20.00]	2 [16.67]	16 [47.06]	6 [42.86]	4 [66.67]	31 [38.27]
7	Lack of submitting details of basic data relevant to revolving funds	7 [46.67]	4 [33.33]	13 [38.24]	5 [35.71]	2 [33.33]	31 [38.27]
8	Lack of identifying methods of evaluating, form of evaluation, instruments of collecting data, and ways of analyzing data completely and clearly	3 [20.00]	2 [16.67]	10 [29.41]	4 [28.57]	1 [16.67]	20 [24.69]
9	Arranging documents, and publishing the evaluation results reports	3 [20.00]	0 [0.00]	6 [17.65]	4 [28.57]	1 [16.67]	14 [17.28]
10	The presentation of implementation of the evaluation performance, which was not perfect and without sufficient clarity	5 [33.33]	5 [41.67]	2 [5.88]	2 [14.29]	0 [0.00]	14 [17.28]
11	Mistaken definitions or adjustable criteria without clarity and completeness	1 [6.67]	2 [16.67]	6 [17.65]	2 [14.29]	1 [16.67]	12 [14.81]
12	Lack of rational analysis or justified evidence of evaluation with sufficient clarity	2 [13.33]	1 [8.33]	6 [17.65]	1 [7.14]	1 [16.67]	11 [13.58]

Table 5.33 (Continued)

Order No.	Weaknesses	Loan Fund (n=17) [%]	Fund for Support and Social Welfare (n=12) [%]	Fund for Support and Promotion (n=34) [%]	Fund for Distribution and Production (n=12) [%]	Fund for Services (n=6) [%]	Total (n=81) [%]
13	Inconsistent indicators of the chosen measure of the results of implementation and consistent to main tasks, objectives, and planning of revolving funds with sufficient appropriateness	2 [13.33]	2 [16.67]	5 [14.71]	1 [7.14]	1 [16.67]	11 [13.58]
14	Identification of adjustment of the level of criteria shown as the procedure of its process, which is indeed related to false results of using those indicators	1 [6.67]	1 [8.33]	4 [11.76]	1 [7.14]	1 [16.67]	8 [9.88]

CHAPTER 6

SUMMARY, DISCUSSION, AND RECOMMENDATIONS

This research study had three aims: 1) to evaluate the effectiveness of revolving funds, and the evaluation quality of evaluation reports; 2) to compare the effectiveness of revolving funds with the quality of evaluation reports; and 3) to examine the synthesis of content of evaluation reports for revolving funds. The evaluation quality of evaluation reports for revolving funds aims at developing the meta-evaluation standards for evaluating quality reports according to the developed meta-evaluation standards, and the synthesis of the content of evaluation reports for revolving funds. It is concerned with utilization of research for the improvement of the revolving funds evaluation system, and providing recommendations for development of evaluation reports for revolving funds.

The steps of the research study were as follows: 1) Assessment of the effectiveness of revolving funds by analyzing the evaluation results of revolving funds via sample groups to estimate an average in the accounting year B.E. 2548-2554. Followed by a comparative analysis of the differences in the levels of effectiveness divided into categories of funds; 2) develop the meta-evaluation standard model and indicators under the Meta-Evaluation Standard Framework of five the standards created by Davidson (2005) and used them as a tool to be rendered additionally in the evaluation quality of the evaluation reports; 3) Develop the tools to be used for the meta-evaluation and to answer the research questions, that is, the Meta-Evaluation Checklist, including the accountability of the quality of Content Validity, and discussing the quality of Construct Validity of the evaluation report model by means of the Known Group Method. The meta-evaluation checklist used for evaluating the quality of reports of the evaluation results for revolving funds was used to analyze 30 funds monitored by the Comptroller General's Department. These were analyzed by the reliability and the Coefficient Alpha (α -coefficient), assigned by

Cronbach; 4) Implementing the meta-evaluation reports of the evaluation results for revolving funds from the selected sample of 50 funds, that were evaluated by the meta-evaluation checklist, thereby determining the quality reports according to the developed evaluation standards; 5) the completion of the evaluation quality reports through comparative analysis and linkage with the effectiveness of revolving funds; 6) Providing accountability and synthesizing the reports of evaluation results of revolving funds. The total number of revolving funds examined was 81. The contents of these funds was used to examine, synthesize and identify strengths and weaknesses; 7) Analyzing the results of evaluations of revolving funds and the quality of evaluation reports including analyzing findings which relied on the use of qualitative and quantitative analysis, and presents the summary of the findings, discussions, and also recommendations. These are detailed as follows.

6.1 Summary of the Research and Discussion

The results of this research, “The Meta-Evaluation of Revolving Funds Evaluation in Thailand” can be summarized according to the objectives WHICH are as follows:

6.1.1 Part 1: The Results of Evaluating the Effectiveness of Revolving Funds and the Results of Meta-Evaluation of the Evaluation Reports

6.1.1.1 Results of Evaluating Revolving Funds-Effectiveness: To analyze revolving funds’ effectiveness is to determine the evaluation results of revolving funds in the accounting years B.E. 2548-2554, this done via a selected sample of 50 funds. As a consequence, these funds were allocated into 5 classifications. This empirical data reveals that the same criteria related to revolving funds-effectiveness on average was “regular and good”. Related to funds’ effectiveness, the average highest level was those funds used for ‘Distribution and Production’, ‘Promotion and Support’, ‘Aid and Social Welfare’, and ‘Services’. Whereas the average fund effectiveness of ‘Loan Funds’ was the lowest. The results of this research for the funds for ‘Distribution and Production’ illustrated the positive factors effecting the implementation of revolving funds with effectiveness. It

identified that the factor of finance determines the performance gap and the need to get more income from its own operation. It aims at getting more income than expenditure by which the costs were such that revolving funds could be used for implementation more often and continually. This condition of the evaluation indicators in the dimension of finance and performance meant these funds were more likely to be more effective than other funds. 'Loan Funds' had various problems and these tended to impact on the effectiveness of their operation. These were 1) a lack of a systematized database of debtors, the amount of debt (money), a principles of loans, interest, and the array of debtors and so forth, 2) the treatment of financial condition appears inefficient especially as they relate to cash management, assets, and the promise of future repayment, 3) a case of having changes in staff leading to unqualified officers looking after the balance sheet or disparity in note of borrowers' being recorded. These factors affect the efficiency of revolving fund performance and might have had an effect on loan funds. This caused the average effectiveness of 'Loan Funds', appear the lowest through the comparative analysis. However, all classification of funds have faced barriers to efficiency and effectiveness. For example, the structure of managing administration and its operation is not undertaken by an agency, the structure of the committee is inappropriate, or rather than being concerned about inactive cash flows and deposit bank surplus the revolving funds in some areas have retained cash and deposits to pay for their own periodic management. Thus, when there were fully audited according to government policy, it would have probably been found that money was not used for the purposes of usefulness towards the public state, and so forth (the results reports of revolving funds evaluation in the annual years B.E. 2547-2553, Secretarial General of the Ministerial Council, 2012: 46).

6.1.1.2 Results of Meta-Evaluation of Evaluation Reports: The overall result of the evaluation showed an average was a pass based on meta-evaluation standards. When considering the concept of meta-evaluation standards, it was found that the 'Assessors' Credibility in the Quality of Meta-Evaluation Reports' on average was a good level, and the standards of 'Ethicality', 'Validity', 'Utility', and 'Cost-Effectiveness', averaged a pass. When considering each group of various funds, it was found that the standard of 'Evaluators' credibility had the highest level involving

three classifications. These were the funds related to 'Loans', 'Aid and Social Welfare', and 'Promotion and Support' whereas the standard of 'Ethicality' was at the highest level in the funds for 'Distribution and Production', and 'Funds for Services'. As for 'Cost-Effectiveness' it was shown on average to be the lowest for all funds mentioned above. The results of meta-evaluations of the evaluation reports for 'Funds for Services' showed the 'Evaluators' Credibility' was on average the highest level because an advisory company provided the evaluation performance reports of revolving funds. This was a professional agency as a meta-evaluator with lots of experience and it was an advisory company to federal government agencies such as the Office of the Public Sector Development Commission, and the State Enterprise Policy Office. It was therefore selected as meta-evaluator. The Comptroller General's Department relies on delegating in respect to the primary assessment used for the revolving funds since B.E. 2547 until now. Hence, it relies on a professional evaluation by the advisory companies with qualified meta-evaluators. On average these evaluators scored highly in terms of ethicality. Basically, the metaevaluator should be relied upon to perform their duties with no political influence or conflict of interest between the assessors and those being assessed. The important tasks for the judgment of the reliability of the evaluation process should be provided evaluating with fairness towards the subjects including ensuring the professionalism of the evaluator who comes from the advisory company. Additionally, the standard of 'Evaluator's Credibility' and 'Ethicality of Evaluation' was on average the highest level as a result the personnel who were qualified evaluators and came from reputable evaluation agencies.

As for 'Cost-Effectiveness' this standard showed an average which was the lowest for all funds except 'Funds for Services'. It was assumed that meta-evaluation won't always be desired by the stakeholders. Utilization the meta-evaluation findings or even interest in the outcome is likely to be depend on evaluation grounds and whether or not the findings are useful to provide actions or concepts. In addition, the meta-evaluation standards in evaluating report results of evaluations might not illustrate important points from the evaluation with adequacy and clarity to invoke utilization of findings for the audiences with tangible benefits and according to the concepts and principles of A Theory of Utilization. Due to

important underlying meta-evaluation principles which to achieve the requirements these requirements are placed on the personnel and organization. This was a response to what was found in previous years that the Ministry of Finance had proposed the ministers for approval of the reports of evaluation results for revolving funds. The other main factors which effect the implementation are the perspective of the Ministry of Finance, problems and obstacles, notices and recommendation by the committees of the evaluation performance of revolving funds including ways of adjusting the efficiency of implementing revolving funds (Secretariat General of the Ministerial Council, 2012) As illustrated above, this is much like the connection of judging the results evaluations to see if they are applicable or whether they can be merged. Nevertheless, there was no empirical evidence of approval by the ministers mentioned above that was found during the research. As a result, it isn't essential to provide benefit in the utility area and any impact on the quality report should be explicit when it setting out the evaluation results and implications of its purposes. This is consistent with the scholars of evaluation who identified various factors which affect the results and are applied during implementation. That is, Meta-evaluations are often needed to scrutinize the use of information by the audiences, and the role of evaluators is to create understanding about appropriate evaluation use and disseminate the evaluation information, and assess the evaluation result and beneficial cooperation (Alkin et al (1979); Alkin and Dailak (1985); Cousins and Leithwood (1986); Greene (1988); Owen et al. (1994), quoted in Sirichai Kanchanawasee, 2009: 159-162)

6.1.1.3 Results of analyzing differences in the Level of Effectiveness of Revolving Funds and Meta-Evaluations of the Evaluation Reports of the classification of Funds, and Issued by Law: It found 1) Distinct categories of funds where the effectiveness was not significantly different. There was a correlation between the average revolving funds' effectiveness and the category of 'Issued by Law'. There were 2 distinct areas within this category identified as The Act of Budget Expenditure Fiscal Year, and 'Specific Laws' it was found that the funds provided by these categories were not significantly different in terms of their effectiveness, 2) Distinct classification of funds, did not have significantly different results of meta-evaluation of evaluation reports, but it should be noted that there was a correlation between the average of the results of meta-evaluation of evaluation reports of the

category 'Issued by Law'. It was found that the funds provided by specific laws did not have significantly different results. The results of this research provided the findings mentioned above. It is also possible that this information was available from the evaluation of revolving funds design, or otherwise, monitoring and controlling evaluations of revolving funds. It was not concerned with the categories of funds. In steps of identifying indicators, criteria, designated-value, and memorandum of agreement, those were provided by the Action Handbook of the Evaluation Performance for Revolving Funds (The Comptroller General's Department, 2009) This identifies factors such as 'Criteria Formulation Framework of Performance Measurement', 'Identifying Key Performance Indicators' (KPIs), weight, and designated-value to use in implementing revolving funds. There are modes of formulating the criteria used for the evaluation to be aligned with the characteristics of funds, which divided into three characteristics: 1) A small fund or related to limited activities, 2) A general revolving fund, and 3) Funds authorized by the structure of organization or agency of transaction of revolving funds. Thus, the mentioned criteria applied here do not require distinct classification of funds and those issued by law. Moreover, it might be the present revolving funds lack inducement or penalties for implementing the funds well or poorly. Therefore it is necessary to stimulate and support the real funds and develop their effectiveness continually. This is consistent with reports of evaluation results of evaluation performance for revolving funds in the accounting years B.E. 2547-2553 (Secretariat General of the Ministerial Council, 2012) There are comments made by The committee of the evaluation performance of revolving funds, and The committee of memorandum of agreement and the evaluation performance for revolving funds, which suggest that 1) it should identify the principles that may be appropriate in particular meta-evaluations and the method of follow up of the meta-evaluation, merged and jointly applied in both sets of requirements such as distinct classification of revolving funds with its size, characteristics, effects on stakeholders, and objectives of establishment (classification of funds), and how these factors affect revolving fund-effectiveness, 2) the inducement system and penalties for both good and bad management and performance of revolving funds under evaluation. Those that lacked clarity, ethics and complete incentives for proceeding with effectiveness should be penalized. This is

consistent with Pasu Daecharin (2001: 74, 2003: 181) who points out the connection of Balanced Scorecard (BSC) with a major boost in the application of the constructive inducement system in the public sector. Also, he notes that the usage of the BSC model or identifying Key Performance Indicators (KPIs) merged into guiding its purpose in the inducement of employees so as to apply developments to improve the functional management in public organizations. The usage of inappropriate inducements may be of no use for identifying indicators within designated-value use. However, the interconnection of the BSC model within the constructive inducement system for the organizations was noted as providing flexible curricula.

When considering the distinctive funds issued by law, the law does not effect of revolving fund-effectiveness levels. It was noted that the funds established by a specific law, had more opportunity for asset management to be efficient and effective. They were more effective than the funds designated by the 'Act of Budget Expenditure Fiscal Year' because the funds designated by a specific law, had asset management which was more appropriate than others. But when analyzing the content of a specific law for funds mentioned above, it was found that it was not matched with the rules to be used for those funds because one or more functions of the fund was established by a specific law. This does not identify the rules related to the structure of public agencies and personnel who must be explicitly responsible for implementing funds. It provides specification of divisions or bureaus under the original affiliation, and mainly provides the director who is liable for administering the funds. In addition, when identifying the disciplinary administration, and the expenditures as well as the characteristics of their tasks, and appropriate circumstances, these appear preconditions for implementing of all fund functions. As a result, the funds of specific laws may sometimes not make effective appointments. On the other hand, the funds designated by the 'Act of Budget Expenditure Fiscal Year' might be consistent with the comments made by The committee of the evaluation performance of revolving funds (the results reports of the evaluation performance for revolving funds in the accounting years B.E. 2547-2553, The Comptroller General's Department), which point out that the factors of the structure of revolving fund administration do not provide for the management, and effect the implementation of revolving funds. This found that most funds have a character according to the structure of implementation.

The “Entrusted Task”, that is, identifying public agencies and personnel that are concerned with tasks of the original affiliates as well as the tasks of revolving funds. This implies that the efficiency and effectiveness of the implementation appear less than required.

6.1.1.4 Results of analyzing the frequency and percentages of the meta-evaluation result level of the evaluation reports: Overall it was found that the results indicate a general passing and fair level. The total number of funds was 28 (56%) which passed or were fair and 22 funds (44%) were good or excellent. There were not any funds which indicated the report quality, was lower than “fair”, or “poor”. When considering the level of report quality of each evaluation standard, it was found the majority of funds were mostly at a good or passing level when measured with all standards. When examining the level of results of evaluations of revolving funds’ effectiveness most met the regular or good standard ($\bar{x} = 3.000-4.000$). The total number at this level was 30 funds. The mean scores were not over 3.300 within 7 funds. This result possibly indicates that this mean is an average minimum level for passing in regular effectiveness. The results of the meta-evaluations found that most evaluation standards indicate the quality of a passing level except the credibility standard for the evaluator which was on average at a good level. When considering the analysis of frequency of revolving funds the quality report had a passing level ($\bar{x} = 2.51-3.50$). The total number passing at this level was 17 funds. It was noted that the mean scores were not over 2.70 within 5 funds which indicates, on average, the minimum passing level. Whereas there were not any funds which indicated the report quality was lower than “fair”, or “poor”. When analyzing each category of fund it was found that there were not any fund groups considered to be at the minimum passing level and there were not any funds indicate the report quality was good or excellent. Most types of classification of funds indicate the level of quality report, on average, was only at a passing level, and these measurements conform to the results of meta-evaluations of evaluation reports issued by law.

The analysis of findings found that it seems plausible to recognize the influence of the evaluator who comes from the inside the organization and participates in the management of revolving fund meta-evaluation. On the other hand, it implies that the meta-evaluator might be responsible for the outcome obtained by revolving

fund meta-evaluation by being involved and exercising control in order to prevent negative effects happening to him and the evaluator teams of the advisory company. It can also imply that if the advisory company determines the evaluation, and then the results may be unsatisfactory to the evaluation's initial purpose, so the meta-evaluator's obligation justifiably implies that he must be responsible for this undesirability as well. Thus, the results of meta-evaluation of this research might be the identification of a positive trend or the evaluation value for the specified scores as high as they should be. Then further meta-evaluation should focus on both internal and external meta-evaluators. However, the qualified meta-evaluators who come from their own affiliate companies assure reliability and knowledge of actual revolving fund evaluations.

6.1.1.5 Results of analyzing the level of meta-evaluation results of the evaluation results reports analyzed by Comparison of Weight Quality Score (WQS) and Unweight. It was found that overall the meta-evaluation report results had an average of good and passing levels, when measured by Comparative of Weight Quality Score (WQS) or unweight based on meta-evaluation standards. The funds which had significant differences were from one group, the group of funds for 'Promotion and Support'. Whereas other groups of funds had a roughly equal quantity of funds in each quality level when examining Comparative of Weight Quality Score (WQS) and Unweight based on meta-evaluation standards. As a result, the differences of the results of meta-evaluation in evaluation reports found that for each quality level in both examining Comparative of Weight Quality Score (WQS) and Unweight based on meta-evaluation standards, the quantity of funds was not significantly different. Due to weight of the factor loading quality was analyzed and calculated as a percentage of each criterion for determining which weights were not much different. Therefore it does not have an effect on differences in the meta-evaluation report results in each quality level. Nevertheless, comparing weight based on meta-evaluation standards, the findings of this study were used as the basis of analyzing the constituents of confirmatory factor analysis from the empirical data of the revolving fund meta-evaluation results. This is a new finding and indicated the weight based on of the appropriate meta-evaluation standard consistent with the context of revolving funds.

6.1.2 Part 2: Results of Analyzing the Meta-Evaluation-Effectiveness and the Results of Meta-Evaluation of Evaluating Reports

Results of analyzing the meta-evaluation-effectiveness and the results of meta-evaluation of evaluating report can be classified into mean levels. It was found that the total of funds was 41 (82%) which showed the effectiveness standard was fair or better. Whereas 39 funds (78%) indicated the report quality of credibility was higher than a passing level. When analyzing four areas it was found that there was 1) cost-effectiveness lower than regular which means negative, but the quality of 'Credibility' was positive according to termination and cancellation criteria of encompassed funds, the total was 6 funds (12%); 2) Cost-effectiveness was lower than regular means (negative), and the Credibility quality was also negative. There's a need to increase the efficiency of capital management and adjust the quality reports in 3 funds (6%); 3) Cost-effectiveness had a regular passing level (positive) but Credibility was negative so it should improve the quality reports of 8 funds (16%); (4) Cost-effectiveness had a regular passing level (positive) and the quality of reports for credibility were positive, which makes continuous implementation plausible for a total of 33 funds (66%).

This research indicates that of the fund groups around 33 should be continuous funds (positive). 'Cost-effectiveness' had a regular passing level and the quality of reports had 'Credibility' among agencies' funds which included a clear management structure such as identifying agencies for managing administration, designating a manager or director of the monetary funds, identifying the internal audit division, and so forth. There were some committees established for self-assessment to improve the focus on evaluating executives and employees inside organizations with an evaluation process. This is seen in the attempt to negotiate how to identify indicators to be used in judging the evaluation by senior executives. This is done to have positive effects on meta-evaluation follow-up led by the administrators' of revolving funds management. Moreover, sometimes the funds were spent on agency operations which can be allotted as additional remunerations in order to inform the employees of relevant information from the annual evaluation results. This highlights methods which strive to increase the efficiency of implementing revolving funds continually. Thus, it may be stated that it essentially aims at the executives'

evaluation to culminate in an operative process managed by the staff of meta-evaluation to arrange the indicators. Following this task, is the meta-evaluation follow-up to collect further needed information from meta-evaluators and revolving funds in order to analyze the chain of cause and effect connected with veneration. In order to create a valid process, it can reflect on problems and barriers to revolving funds through better meta-evaluation. Due to meta-evaluators having to accept adequate information for analysis and presentation to be applied completely, it is obviously important that the level of the quality report based on meta-evaluator's 'Credibility' has an average of the highest level or good. The indicator Cr 1 means the 'Evaluator's Competence Related to the Subject of Evaluation and the Context of Evaluation' and is very important. Cr.8, is the 'Respect for the Rights of People Involved with the Evaluation', and this indicator resulted on average at the highest level of evaluation. This validated the meta-evaluation standards, and the application of the meta-evaluation standards in evaluating report results in each standard, which has been recognized at a passing level, and good. However, there were no quality standards which were excellent so there's still room for the level of the quality of evaluation reports to be improved further. This is seen in the attempt to improve the results of meta-evaluation of evaluations with a low mean of Cost-effectiveness, so it is worth considering how to improve, especially Ce.1 which means the 'Resource Management of Evaluation with Worthiness', and Ce.2 which means the 'Budget Allotment'. These were the evaluation indicators where the Cost-effectiveness standard was lowest.

Of the groups of funds considered by the research, eight funds need to improve the evaluation quality as well as 'Cost-Effectiveness' which passed most standard and indicators but lacked 'Credibility'. Result of this research showed that even though this group fund showed the regular mean of 'Cost-Effectiveness', it was noted that there were disputes when identifying the indicators to arrange the memorandum of agreement. In these cases the Comptroller General's Department entered into agreement which allowed for rewriting identifying indicators, weight, and designated-values in order to carry it out with agreeable adjustments during the meta-evaluation every year. As a result, these steps allowed proceedings which were more likely to get the written agreement than it and which were more likely to have

disputes caused by the late mentioned agreements and their impact on meta-evaluation standards of validity, and utility, the means of which were quite low. In addition, the steps of requesting a draft report were used to carry out evaluating results at the end of every year. It was found that the cooperation between evaluators and the staff of meta-evaluation of fund lacked efficiency, and sometimes joint evaluations were unwelcome. It can be seen as the result of Systematic Data Analysis based on meta-evaluation of Va.9, and Ut.8 which mean the 'Comprehensible Evaluation Report' and the 'Quality Information' which were found to have an average which was the lowest, and the lowest mean in the 'Cost-Effectiveness' standard. Therefore this should be improved. Ce.1 considered the 'Resource Management with Worthiness' which cored particularly badly. Furthermore, the researcher noted that the meta-evaluators might have inadequate qualifications in the subject of evaluation and the context evaluation and lack in-depth knowledge of any cases. This would affect their ability to analyze and present the evaluation reports with efficiency. For example, the result of meta-evaluation at the indicator, Cr.1 here the meta-evaluators were at an average of only a passing level pertaining to the subject and context of evaluation which was consistent with the truth. It was found that the advisory company needed to change the ineffective evaluators regularly, but this could lead to a lack of continuity. This gives an impression of inadequate understanding in the characteristics of implementation in terms of problems, obstacles, and the context of revolving funds. Moreover, it was found that if the evaluator is changed due to lack of experience in evaluation, analysis and written composition, and presentation of the evaluation result he is also clearly seen to be incapable of interpretation. Also, the researcher noted that when the findings from meta-evaluation results in evaluation reports was as mentioned above it might be caused by lack of accountability in the process, accuracy, recommendations, and quality reports prior to consulting the Comptroller General's Department. Taking account of meta-evaluation reports the fact was noted that the indicator, Va.15 the 'Accountability of the Quality Assessment Report' had a very low mean, so its 'Validity' should be improved.

Of group funds which were judged to increase the efficiency of administration and to improve the report quality there were 3 funds where the means were lower than

the regular level and whose report quality was poor. The results of this research found that 2 of these 3 loan funds might were a revolving fund for solving problems of the money spent by government teachers, and a loan revolving fund spent by the government officers in Secretarial General of the Parliament Department in order to pay debts. These included major activities such as government loans, and debt follow-up, but these were not deemed to be proactive activities. Because these funds have appeared to have internal fringe benefit in the agencies, they have the effect of becoming invaluable money used for revolving funds, whereas the indicators were identified in the memorandum of agreement with the Government. So it appears to be ignorant of such an important matter culminating in the evaluation result had the lowest mean in almost every indicator standard in every dimension of the meta-evaluation. As for the other fund for 'Distribution and Productivity' for example, the main operating activity for generating coal to be an alternative energy which met a big barrier in establishing the fund, and was not in accordance with the present situation including especially, the steps to expropriate a piece of land where there was coal. Looking at the methods and objectives of funds such as this it was seen they are not actually supported policy of the public state, so they cannot be developed but the government forced their continued implementation. It can be said that this fund is not necessary to operate its task according to the conceptual framework for establishing funds including other tasks not consistent with appropriateness in the present situation, these types of activities are not within the objective scope such as determining loans for the government officers in its own operations. The rules applied here are not frequently needed to establish revolving funds in which they are affiliated with public agencies. Due to various factors a loan might be more appropriate and able to provide more capital these could be obtained from the Cooperative Bank and Financial Institutions in the public and private sectors. These funds caused revolving fund-effectiveness' results to be lower than the regular level of each year, whereas the results of meta-evaluation of evaluating reports found that the evaluation report quality of this fund was the lowest mean in Ethicality, where each indicator was most likely not over 2.33. This was compatible with the truth which comes from a clear lack of appropriateness with regards to the 'Monetary Fund' which had a low mean in every dimension, in particular, evaluation results assessed continually every

accounting year. But the assessors had no reports about the analysis of indicators' results and the evaluation results reports with rationality, and those were not consistent with credibility. The results of meta-evaluation related to the indicator, Et.6 which means the 'Complete and Fair Assessment', and Et.7, the 'Acceptation of Evaluation Results by the People Involved (with the evaluation)', had the lowest means. This research found that the 'Ethicality' standard should be improved. However, the funds for 'Distribution and Production', saw that the effectiveness of meta-evaluation standard was lower than regular means and the quality of evaluation report was also poor. This group of funds could not be considered cost-effective and should be considered for termination or cancellation according to the legitimate judgment and authority under the law held by the Ministry of Finance. Throughout the meta-evaluation process the revolving fund-effectiveness of this group of funds should be developed and so too the quality of evaluation reports.

Of the group of funds under legitimate judgment of termination and cancellation the total was 6 funds. Whereas effectiveness was lower than regular means, the findings' results in evaluating reports was reliable. From these results mentioned above, the meta-evaluator considered this group of funds to be acceptable through the meta-evaluation process to determine encompassed cost or termination and cancelation according to legitimate judgment under the law authorized by the Ministry of Finance. Present fund-effectiveness was lower than regular level for 3 funds which mostly met some significant problems relevant to databases of creditors, follow-up of debts, and allowing funds to fail to meet their goals. While the points are not important to the management of Monitory Funds by the committee of the evaluation as mentioned above, in the case of 'Skills Development Funds' the findings were made many years ago, and the loan not allowed according to the objectives of funds. These were analyzed with rationality and the reason was found to be a lack of incentives in developing the efficiency of implementing revolving funds. This is to say that it is clear that the connection for judging the results of evaluation without motivation or punishment can fail. Whereas the revolving funds for Development Higher Education Private Institution found that the real objective framework points to the establishment of funds, which were not responsive to the clients' needs at present. As seen in preceding concepts, do so it could not borrow the

loan according to the objectives by which it should be possible. On the other hand, it could appropriate funds to Higher Education Private Institution in which these loans accounted for making the school buildings, and purchasing educational materials or other buildings engaged in learning. But at present, there is not any Higher Education Private Institution which proposes to borrow funds for expansion of buildings and purchasing educational materials. The extent to which the need become converted into borrowing funds for building of multi-purposes or dormitory. Therefore, the loan cannot be practical for providing for these cases due to the fact no funds are actually spent on the direct objectives. There are three funds for 'Promotion and Support' such as social projects, which encountered problems and obstacles. They were the 'Fund for Boxing', the 'Fund for Haji Travelers', and the 'Revolving Fund for Development of Law'. In particular, senior executives of these revolving funds did not take a lead role in managing or administration which they should have especially the 'Revolving Fund for Development of Law'. Any discussion of the true cost of this fund would be appropriate for reassembly defined as resource allocation for cash or reserve money beyond its own accounts of budget expenditure in a fiscal year. It would also be concerned with allocation of direct expenditure and budgeting of revolving funds in cases of insufficient budget. In this case project planning uses accounting for direct expenditures beyond its regular budgetary expenditure. Otherwise, it is necessary to use it for developing the law according to the government policies, and these would require urgent discussion. For the most part, this can be said that the objectives of duplicated funds and implementing the government tasks, are not needed to sustain the monetary funds through reserve expenditure which can be invoked by inefficient government administration. Thus, it can be said that the present task is not possible to spend more through the revolving fund system. The public officials can choose among the options to operate the tasks under the scope and the obligation of the public sector.

Based on the preceding analysis 'Cost-Effectiveness' was lower than the regular level which is consistent with the encompassed cost and termination and cancellation criteria according to the Act of Encompassed Cost or Termination Cancellation of Revolving Funds under Authority and Function of Ministry of Finance B.E. 2543. The fact is that the Ministry of Finance examines revolving funds

to pass judgment on their processes. However, it is not possible to abide by law and allow termination or cancellation of funds as stated above. Due to more the implications of legal limits on steps with different conditions in law identifying funds for termination and cancellation or even any encompassed revolving funds must come from a consensus of agencies from three areas. These are the Comptroller General's Department, Bureau of the Budget, and the Original Affiliate. In the past the original affiliate of revolving funds had less authority especially if its opinion was not consistent with the previous two agencies in considering encompassment and termination or cancellation of revolving funds. Recommendations will be made to the ministers to terminate various formats of operation of revolving funds, if it could not cover its obligations of monitoring and controlling the revolving funds by the Finance Ministry under the delegated legislation framework mentioned above. These were found to be problems and obstacles if funds do not reach the standards required by law. Nevertheless, though this group of funds had results of meta-evaluations of evaluation reports with 'Credibility', every standard for evaluation indicated a passing or good level, and every indicator found an average of a passing level and up. It was also found that there were 3 indicators, on average, where the level was a fair level. These were Va.1, 'Described Purpose of Evaluation with Clarity', Ce.1 considered the 'Resource Management of Evaluation with Worthiness, and Ce.3 means the System of Evaluation Arising from Changes in the Organizations' Performance'. All 3 of these should be further improved.

6.1.3 Part 3: Results Accountability of Synthesizing Contents of Evaluation Report for Revolving Fund

The result of this research found that the aspects of strengths and the contents in evaluation report for revolving fund, mostly collected integral information used for the evaluation according to the stipulations such as the illustration of the financial budget, and dealing with ways to analyze indicators including legitimate reasons, and illustrate important integral information provided in the annex according to the principles to cover the evaluation scopes. The results also point to the persons' or group of people's role who are involved with the evaluation, specify the terms of consideration to adjust the corroborated measurement values, and identify indicators

to cover with crucial information used for determining the evaluation. Some parts of the contents are stipulated by the strategic revolving funds, and further analyzed corroborative evidence leads us to consider the evaluation results. Additionally, there is fundamental information which elaborates on the supplementary statement used for revolving funds dealing with observation through the evaluation performance in the accounting year B.E. 2554, and several instances of evaluation performance which were remarked upon in the accounting year B.E. 2554. In addition to explaining remnant information observed by evaluation committees, it was found that few evaluation reports provided a strong statement, and other points in the report needed development. Also, the evaluating committees made recommendations for the development plan which were used for revolving funds with appropriateness, or to disclose or identify important information or limits on the evaluations. This highlights the validity of evidence to for cancelling indicators appropriately or adjusting the details of measurement values.

The flaws in the contents in the meta-evaluation reports for revolving funds included a lack of executives' conclusion, lack of analysis for summarized results of evaluating the evaluation, and lack of presenting the objectives of evaluation. Though it has been seen that the charts illustrated the data of indicators and showed the results of evaluations which were small or unclear in size, additionally, there seemed to be a lack of problems and recommendations provided by the evaluators' criticism. Not only that, there was a lack of identification of recommendations and observations obtained by the evaluation and inadequate scrutinization and propositions based on fundamental data of revolving funds. However, the analysis identified the fact that there are a few evaluation reports which lacked appropriate methods and formats of meta-evaluation, tools for collecting data, analysis of data with completeness and clearness, managing documents, or mistaken typing of evaluation reports, incomplete presentations or observations in implementations of evaluation performance and ambiguous definitions used in the evaluation report and a lack of adjustment of unclear measurement standards, lack of analysis of reasons and supplementary evidence to consider the evaluation results with clearness. In addition, identified indicators can't be d appropriately measure the performance results with coverage of and relevance to major tasks, objectives, planning and projects designed for revolving

funds. It was also found that the terms of measurement of standards that were adjusted did not appear relevant to the outcome of indicators.

These research findings indicated unclear principles of evaluation processes. These are associated with the components and formats of evaluating results reports, including if there is no the Term of Reference (TOR). Upon seeing the synthesized contents of the evaluation results reports for revolving funds as mentioned above, it is important to reflect on the lack of homogeneity in methods of presenting the information from the evaluation results, especially the lack of significant substance to apply to provide real utility, and the lack of a standard model of substantive components to be used for presentation. The formats of evaluation results reports were not being formulated by agreement at present. They were not decided under by commitments from assessors, audiences, and monitors who control the substantive evaluation which should be presented based on what's selected as essential topics, and even to clarify decision making with appropriate models. These types of evaluation activities have lacked efficient written evaluation results reports, and the results had 'Cost-Effectiveness' at the lowest mean. Some of the reasons for this were that the evaluation system at present is not getting advantages from the evaluation performance and the assessment and the report findings were not being applied. Another reason is that the evaluation results of evaluating reports were not providing information to provide utility. In fact, the majority of evaluations had flaws in the contents of evaluating results reports. In particular the contents have not identified main problems and recommendations obtained by the evaluation, providing less guidance for adjusting and developing the efficiency of implementation. Somwung Pitiyanuwat (2008: 101), a scholar of professional evaluation states that the formats of evaluating report should be composed of 7 parts, 1) the Executives' Substantive Conclusion, 2) Introduction, 3) Research Methodology, 4) Results of Analysis, 5) Summary of evaluation and recommendations, 6) Bibliography, and 7) Annex involved with information about the project or the subject of evaluation, instruments for collecting the data, formulas, statistics, and fundamental information.

6.1.4 Part 4: Results of Developing Meta-Evaluation Standards

The meta-evaluation standard framework used for developing the Meta-Evaluation Standard Framework was based on the five standards identified by Davidson (2005) He identified the evaluation standard framework of research in the government by comparing among 16 countries to determine an appropriate evaluation model (Coryn et al., 2007: Corny and Scriven, 2007) The Meta-Evaluation Standard Framework is a better form of the international meta-evaluation standard which has been proposed by the American Evaluation Association (AEA), in the USA in B.E. 2552. The scholars state that the form of this meta-evaluation standard can be applied in the international evaluation or in different countries (Sirinthorn Sinjindawon, 2009: 172) The Meta-Evaluation Standard Framework mentioned above, can be appropriate for application as an evaluation standard framework to develop the indicators used for the meta-evaluation of evaluating reports for revolving funds. It can be described as follows:

The development of indicators in the meta-evaluation standards, agreed upon as a device to use in the meta-evaluation reports in evaluating revolving funds and which are derived from synthesizing the evaluation standards to deal jointly with theories taken from the 10 aspects mentioned above. These aspects have been part of the framework supported by scholars both in Thailand and abroad. The use of principles, concepts, and theories related to the evaluation has been applied in the revolving funds system such as NPM, BSC, KPIs, and performance evaluation. These are composed of 49 indicators of which a select group covers with the evaluation standards, and these are employed in each standard to provide consistent evaluation quality reports according to the set of standards. Identifying indicators in the 'Cost-Effectiveness' standard, the researcher found that the development of indicators was derived from the original framework based on determining the worth of resources needed for the evaluation, and the allotment of budget for evaluating appropriately including evidence to which provides transparency and accountability about the costs of the evaluation. Hence, if it required the identification of indicators but only a select group of indicators are measured, it may become a limitation as it is not able to evaluate the quality clearly according to the mentioned standards. Owing to one of the truth of the following evaluation process which regularly assesses the agencies'

performance, major expenditures are undertaken without clearness causing problems for assessment of the evaluation of evaluation reports when those are classified in both allotment of resources and evaluation budget. Therefore, the researcher has brought the Theory of Utilization, which has been applied to the framework for identifying the indicators in the 'Cost-Effectiveness' standard and support the enlargement of the range of evaluating quality of an evaluation report in this standard and setting up the evaluation sufficiently clearly. Also, it is possible to assess the quality of the evaluation work and be consistent with much more objectivity in order to reduce the limited original framework culminating in evaluation of the 'Cost-Effectiveness' standard to become more efficient. This includes indicators such as the 'Evaluation's Effect on Cultural Changes in the Organizations' Performance', 'Implications used for Taking Action', and the 'Influence on Utilization in Society, Economy, and Environment'.

Discussions of the findings based on the meta-evaluation are further developed, and the result of this research found that the strengths are judged by identifying the Meta-Evaluation Standard Framework used by Davidson. This is especially appropriate for National Assessment. Also, the indicators of each standard have been developed under the context of evaluations for revolving funds which is different from the original national standard. It can be applied in reality and with consistency with the state of the relevant assessment in Thailand, and in such an appropriate context that is discussed in this research. In addition, the findings of developing the Meta-Evaluation Standard are useful for assessing test programs. Factor Loading, which has been taken into consideration as one of the assessment's constituents, is derived from the confirmatory factor analysis that corresponds to the empirical data. Based on its judgment by calculation with a factor loading of the weight evaluation standard in the meta-valuation of evaluation reports, results from the appropriate analysis, and reliability, were obtained by the research. It's possible this revealed information not found in meta-evaluation studies before. However, the identification of The Factor Loading Standard can be used for further research. As for analyzing the validity standards of the evaluation, the weight value accounted for 22%. A utility's weight value is considered as 18% for the 'Ethicality' standard, the weight value is 20%, for meta-evaluators' 'Credibility', the weight value is 24%, and 'Cost-Effectiveness's' weight value is 16%.

The researcher found further observations as follows:

1) Quality of the Evaluation Report: Note that some evaluation reports of revolving funds were insufficient to produce a sound evaluation report, or give benefit to both executives and stakeholders' decision making according to the main objectives of the evaluation. Although the evaluation of revolving funds is usually assessed by the same evaluator team continually every year, some evaluation reports lacked identification of objectives to utilize the systematic information. They were also unclear and lacked identification of the scope of the users who needed the evaluation results. Accordingly, the existing information used in the evaluation, gave little of substance to be used in management. While the stakeholders obliged by managing the report, they did not get in touch with the evaluators involved with revolving funds as expected. However, the evaluation team sometimes considered changing the people with responsibilities for evaluating revolving funds. This may have been due to lack of in-depth understanding about the basic factors, characteristics of the tasks in revolving funds, and other limitations. Some poor evaluations provides less information which is in accordance with the contexts of revolving funds and cannot be analyzed in order to present their findings efficiently. Another reason for poor evaluation might be flawed advisory companies that lack understanding of fundamental implementation in the public state, and lack appropriate criteria causing erroneous interpretation and analysis of indicators, incomplete evaluation results reports, and inefficient recommendations for evaluation results reports of revolving funds. These are the reasons according to Banjong Jampa's research (Banjong Jampa, 2011: 317-318) which points out that TRIS is chosen as an independent institute, and is a highly respected and widely used in auditing and consultancy by the Office of the Public Sector Development Commission. It has been designated as the assessor in the assessment of both public sector and private sector organizations, and is also guided by four criteria derived from Balanced Scorecard. Note that based on the linkages among parts of knowledge and incompetence in the evaluations, there may make insufficient results reports. If this detected and not addressed in the evaluation process, those assessors will deliver ineffective and insufficient recommendations. This indicates that sound meta-evaluation has insufficient fundamental understanding related to the organization in which it carries

out each meta-evaluation step. Whereas each organization tries to propose the indicators so that it passes through the evaluation easily, but it may fail to the benefit from the measurement of its accomplishments. Thus, it was noted that the responsibilities managed directly by the Ministry of Finance, the Comptroller General's Department, and the advisory company which should focus particularly on the joint review of the components, contents, and forms of the evaluation result report so as to illustrate significant information in the extent of efficient management. In addition, the relevant principles, contents, and forms of reports should be reconsidered to be consistent with and appropriate to the environment.

2) Methodology of the Meta-Evaluation to control the quality of evaluation for revolving funds: From the agreement approved by the Ministers, dated 12 June B.E. 2555 on the approbation of evaluating revolving funds, on average, the scores reported 3.000 which meant they could be continued for three years as proposed by the Ministry of Finance. These results showed that the Comptroller General's Department should consider termination or cancellation of funds that and this must be the responsibility of the Ministry of Finance according to the Act of Encompassed Cost or Termination and Cancel of Revolving Fund under the Authority and Function by the Ministry of Finance B.E. 2543 in order to balance its budget and overall financial management (Secretariat General of the Ministerial Council, 2012). This aspect mentioned above, resembles the penalty of a rule prescribed by the Ministry of Finance. It is just formed to go with original incentives which were already being given such as reward celebrations for successful evaluation results for revolving funds. Penal principles are formed carefully to avoid negative effects on revolving funds. Moreover, the important rule set by the Ministry of Finance mentioned above might be inappropriate in assessing the preceding evaluation as it hasn't been used before for examining the quality of evaluations relevant to revolving funds. Hence, the termination or cancellation of revolving funds must be done carefully, and consider the procedure of evaluation work with accuracy and confidence to promote and assist uses of factors in determining the scores of evaluating results. In this presentation of the public evaluation system, the Ministry of Finance should low the examination of the quality of evaluation work according to the Methodology of Meta-Evaluation. The evaluation system monitored and controlled by agencies should

be functioning based on meta-evaluation to provide benefits applied as a tool in order to monitor and control all of the evaluation results systems with efficiency. It is important to examine the evaluation system and create credibility of evaluation results preceding implementation so as to prevent the government having to go through “rituals of deciding” what should be in the budget, what appeared in the past, was espoused under the law according to the public reformation system, and what it lacked in controlling the quality. Lots of resources were wasteful, and the evaluation results neglected instead of being applied to create benefit. This, they thought create sufficient confidence in those evaluation results consistent with the essential meta-evaluation which emphasizes that all judgments of evaluation results should be grounded with reference to accountability and fairness. Thus, it can be stated that the evaluation of evaluation work could become mechanical in its follow up, monitoring, examination, recommendations, guarantees, estimates of worth and benefits for the evaluation of quality assurance of evaluation or used as a mechanism to control the quality of evaluations (Sirichai Kanchanawasee, 2009: 171-173)

6.2 Recommendations

The research focused on the significant findings in the following recommendations: 1) Action recommendations, 2) Policy recommendations, and 3) Recommendations for further research

6.2.1 Action Recommendations

1) Upgrade the Revolving Fund-Effectiveness: As the ‘Loan Funds’ had the lowest effectiveness it was found that the significant weaknesses were lack of data about debtors and the inexperienced staff in finance and accounting practice. Thus, it is necessary to develop the database of debtors, follow-up the debt, classification of debtors, financial and accounting systems, and recruit experienced staff qualified in finance and accounting and undertaking continual implementation. The funds for ‘Distribution and Production’ had the highest level of effectiveness. It should be noted that the cases referenced in this study all have the opportunity to increase their income and develop their product to maintain good customer relations.

However, the overall majority of revolving funds, on average, showed the level of effectiveness was not better than fair or good. Typically, the size of revolving funds is important for implementation and has an impact on the state, society, and population. If revolving funds cost more it is possible to determine important attributes in advanced implementation of revolving funds with efficiency. The following are suggested: 1) Structure of managing administration should identify organizational functions and direct responsibilities; 2) Structure of staff responsible for management and decisions need to act consistently with the aims. It is especially important that there is a sufficient number of staff to implement revolving funds with appropriateness and full time; 3) Structure and components of the board of directors or executives can operate with authorized purpose, when establishing agencies, it should identify the executives clearly and select the persons who have knowledge and ability of their tasks, and concentrate on the operation; (4) Allotment of resources used in implementing of revolving funds with appropriateness and adequacy for operated purposes in order to establish revolving funds; (5) More study and review of the objective framework, regulations, and disciplines consistent with current circumstance and subjected to active operation to increase efficiency and effectiveness of the management including providing regular accounts and internal with more efficiency; (6) Improving structures of management mentioned above is more likely to involve the processes by which decisions are made and enforced in the agencies continually. Thus, the Ministry of Finance should formulate explicit incentives and penalties in order to develop revolving funds in their effectiveness level uninterruptedly including providing morale and good spirit to the staff of revolving fund systems.

2) Transmission Objectives of a Clear Evaluation: The results of meta-evaluation of evaluating results reports take account of validity standards and found that most indicators had a quality which was a passing level and there were only three indicators where the quality was good. Hence, the Comptroller General's Department and the Ministry of Finance should accelerate the increase in the quality of indicators based on the validity standards. The research found that Va.1, 'Described Purpose of Evaluation with Clarity' should be improved first as it had the lowest mean, the quality standard indicates it was fair. The 'Described Purpose of Evaluation with

Clarity' of revolving fund should be adjusted by focusing on the people involved with the evaluation system and improving their awareness and understanding. It should explain the objectives to the public interest and how to develop cardinal principles and rules of evaluations of revolving funds. The evaluation system spends a lot of money on operations, the executives and staff in public agencies, so it should not be difficult to satisfy comprehensive rules, in order to provide understanding and acceptance of the evaluation of revolving funds used in the government organizations. The executives of revolving funds, and government subdivisions responsible for determining the scope of evaluation need to comprehend the real goals before starting the implementation of evaluations each year. Formally written memorandum of agreement including changed personnel in the department of senior executives should be provided by public agencies. In general, assuring the evaluation had reported findings to the public and the executives such as objectives and benefits is very important in the achievement of sound evaluation. As for evaluated funds they have an important role during implementation of the evaluation, by providing deep understanding. It was noted that evaluation function is crucial in determining the reality of evaluation results in order to prepare for designing the evaluation systems to be successful. Agencies consistently endeavored to provide the characteristics and capacity in their own agencies including developing themselves in various areas in order to improve their performance under the existing evaluation system yearly.

3) Allocation of Resources and budget for Evaluation with Appropriateness and Worthiness: The results of meta-evaluation of the 'Cost-Effectiveness of meta-evaluation standards showed the quality assessment was the lowest. Ce.1 considered the 'Resource Management of the Evaluation with Worthiness', and Ce.2 considered the 'Appropriate Allocation of Budget', the results found that on average these were the lowest at a fair level. Thus, both require adjustment of quality. In truth, the current evaluation results of revolving funds have designated resources available for evaluation results that are lower than expected. These include cash, time, places, and personnel involved in implementation, and thereby these expenditures are considered to be worthy. Hence, in practice the government should appropriate the resource allocation which also directly affects the outcome of evaluating information since it can be advantageous for the improvement

and development of efficient implementation of revolving funds. Therefore, it should reconsider the resource allocation needed to operate evaluations effectively and to accomplish the objectives. For example they should reconsider the allotment of the structure used in public agencies, and staff who monitor and follow up the evaluation of revolving funds and the formulation of authorization and scope of responsibilities including the resources involved with and needed for evaluating to facilitate monitoring and controlling the evaluation system of revolving funds. The accomplishment of the aims with effectiveness and pursuit of goals such as the adjustment of the laws used in monitoring revolving funds with reference to operated purpose, especially cancellation of implementing the monetary funds, encompassed funds is the mandate of the Ministry of Finance.

As for the allocation of budget used for the evaluation by the decision makers, it was found that at present it is not appropriate. Note that revolving funds pass through the evaluation system and their number has grown every year. Whereas the annual budget used for the allocation of revolving funds has been reduced, meaning that expenditure of evaluation has had a lower average continually. This has been a limit of the evaluation system. In fact, it has prevented evaluating revolving funds increasing their efficiency. It was noted that the Comptroller General's Department must accept how the available budget is apportioned from outside agencies instead of using internal budget in order to reach its designated plan. Consequently, the magnitude of evaluating revolving funds monitored by any agency, should attest its difficulty to the original agency and government to reach an agreement about the importance of the revolving fund evaluation system when deciding which potential instrument will be available and how to monitor and increase efficiency and effectiveness of revolving funds. However, it should highlight the negative side-effects on government finances when the implementation of revolving funds is inefficient, and at least agree on budget allocation in the evaluation with more adequate appropriateness.

4) Identifying Forms and Components of the Reports of Revolving Fund Evaluation Results: The results of synthesizing the content of the evaluation reports found that the forms of presentation of information obtained by the evaluation lacked homogeneity. There was a lack of important beneficial substance, including a

lack of components of substance for presentation. The Comptroller General's Department, the Ministry of Finance, and the advisory companies should identify the form and component types of evaluation results reports of implementing revolving funds so they are standard. Decisions about development of the evaluation of revolving funds, audiences, and superintendents who are in charge of controlling the core substance of information in presentations which emphasizes what topic should be delivered or what types should be presented as part of the presentation of information. This should include the aspects and principles of A Theory of Utilization. Emphasizing the evaluation could lead to implications, aims and action having an impact on changes and development in both personnel and organizations. Expanded agreement focuses on forms and components of the evaluation results reports by considering the type of standards which should be in a written evaluation report based on the national level to be applied as standard forms. In order to enable profitable information consistent with the development of revolving fund quality it is necessary to insist firmly that the evaluators identify the recommendations to be of benefit to the implementation in order to enable operation with appropriateness and to be consistent with the context of revolving funds. In addition, it should recognize the factors affecting utilization which are constituent to identifying forms and components of reporting including the steps involved such as planning process, operation, written reports, distribution of information related to the evaluation, and the use of evaluation results as mentioned in Chapter 3. These factors are considered as key components which need to be agreed upon from the evaluation outset.

Nevertheless this has become part of the use of the results mentioned above whereas they should review the appropriateness of people involved in and arranging the evaluation result reports each year, in order to ensure credibility and quality. Information for operating or decisions agreed by the executives and in response to the users who need to use the current information should be provided. To upgrade the standardized level of the reports of evaluation results and support its efficiency, the evaluators should be trained to adjust the direction and methods and write the evaluation results reports in the same way to foster mutual understanding. They should analyze the contents to facilitate summative evaluations. Evaluation results should be audited before distributing them to the public. Further the recipients

and the stakeholders both have need of using the evaluation results. In addition, the Comptroller General's Department, and the Ministry of Finance should identify ways to monitor the arrangement of the evaluation results reports for revolving funds by using important components concurrently. The evaluation results reports are designed with a form, a logical structure for the evaluation, and important substance which relate to its purpose. By discussing, the evaluation results reports will have much more homogeneity.

5) Findings of Advantages: This research aims at meta-evaluating evaluation results of revolving funds in Thailand, the result of this study notes that it is directly beneficial to develop the efficiency and effectiveness of revolving funds. Thus, the board of directors should consider the findings and recommendations to be brought in determination to identify strategies and applications for implementation of revolving funds. It aimed to answer the questions: How can we determine the results of meta-evaluations found in each standard? Which ones must be adjusted expressly? And should we analyze the results of meta-evaluation to find reasons the quality was the lowest mean? And how can we identify the principles and improve further action to upgrade the quality of indicators?

6.2.2 Policy Recommendations

1) Open competition to hire the Advisory Company in Evaluation: From the result of meta-evaluation of evaluation report in each standard it was found that the results had the lowest mean and almost every standard indicated that the results of meta-evaluation on average were at a passing level except the standard of assessors' credibility, which was good but indicated the lowest mean of a good level at 3.51. However, it did not meet the standards that were higher than a good level. The results of this research reveal that the overall quality of evaluation result in implementation concerning all processes found that it is necessary to upgrade the quality of evaluation reports and their efficiency in every standard. Considering the passing level of meta-evaluation results reports, they are likely not good enough to be acceptable. In the past, an single advisory company, TRIS, was chosen and focused on evaluation work, employed by the Ministry of Finance. Hence, there was no competition or comparability. There was no diversity or incentive to provide highly

qualified evaluators who were continually improving. Evaluation goals influence the evaluators' required skills, but there were no alternative evaluators. Additionally, training programs are required to enable the personnel to acquire the skills for judging ethics, knowledge, and competence to be chosen as an external evaluator otherwise, there is not a full range of qualified evaluators, and those available may lack the required quality and skills. In this regard, it should be remembered that it commonly occurs that the evaluation work is judged against the standards of development of quality. Conversely, it is a waste of budget and resources to carry out sub-standard implementations. Accordingly, assuring the upgrade of efficiency of revolving funds and the quality of evaluation reports is particularly served by the central authorities who monitor and control the evaluation system for revolving funds. The Comptroller General's Department and the Ministry of Finance should select the advisory company from a number of companies according to their qualification, appropriateness, and cost. Recommendations and concepts for helping the evaluation succeed and techniques used for various types of evaluation are significant instruments to increase the efficiency of revolving funds in both the public sector and private sector such as Advisory Research Agencies of Educational Institute, and the private agencies which are ready to operate the evaluations, and are commonly agreed to be professional in evaluating and can therefore be selected to be evaluators and apply their competence evaluation. This creates opportunities, concepts, techniques, and methods of different types of evaluation to increase efficiency and effectiveness as important strategies to increase the efficiency of revolving funds.

2) Identifying Principles of Development of Efficiency of Funds that Had Low Level of Effectiveness: Some revolving funds have been low in effectiveness continually for two years or more or were not needed to operate in their purpose of their establishment by the original affiliate or other agencies. The Ministry of Finance should reconsider those revolving fund tasks associated with current situations and cooperate with the original agencies of revolving funds including the experts, specialists, and other agencies involved such as the Bureau of the Budget. The Ministry's role is to discuss ways of adjusting the forms of implementation, necessity of existing funds, including determination of termination or cancellation or encompassed funds. Policies of government should identify the revolving fund's

scope with plans, concepts, projects or improvements, development of efficiency of revolving funds, and provide them to the original agencies, and approve them prior to submission to the Ministry of Finance because those agencies have to advance any funds. The Ministry of Finance has identified specialists in developing revolving funds and recommendations on how to administer them. However, it was found that its purpose indicates according to the Act of Encompassed Cost or Termination or Cancellation of Revolving Funds under Authority and Function by Ministry of Finance B.E. 2543. Besides, constraints have been proposed to the Ministers in approval of termination as mentioned above. Thus, the Ministry of Finance should investigate and reconsider the adjustment of the aforementioned law, and the proposition submitted for the ministers' approval in order to limit termination or cancellation of funds which become flexible in action and to be able to achieve its purpose of monitoring and controlling the overall revolving funds in Thailand.

3) Investigate and Develop Incentive Systems of Evaluation of Revolving Funds: In order to continually improve and develop the effectiveness of revolving funds it is necessary investigate and develop the incentive system. This could include bonuses and flexible decisions in budgeting and transferring budgetary authority to the executives and others involved with revolving funds. There is a need to identify the evaluation results of revolving funds' effectiveness including determining the penalty for ignoring rules of fund management according to the regulations designated by the Ministry of Finance such as neglecting rules in the memorandum of agreement of evaluation results of the committees who countersign with the Ministry of Finance. This can have an impact on the evaluation process, and cause evaluators to overlook the observations of the evaluating committees in implementing revolving funds. As for when the result of the funds' effectiveness are lower than regular or good, the Ministry of Finance should allow the mentioned funds to submit a development plan to improve the efficiency of implementation and to identify the principles to increase the efficiency of following up its operation closely.

The connection system with the evaluation according to the principle of Balanced Scorecard (BSC) connected with the incentive system to work in any agencies refers to forming a system which does not have much impact on the salary base, everyone has been paid normally. That is, the connection of BSC with the

incentive system emphasizes specific factors to supplement or incentivize in other areas. The fundamental salary is paid currently and not affected by the new structure. Hereby it was noticed that it focused attention on a particular design, that is, 1) the appropriate indicators where a particularly uncertain indicator is connected with reward system against an achievement; 2) perfect information used in the evaluation and its effect on information storage and arranging the results of reports at the end of the year; 3) readiness of remuneration according to BSC; 4) identification of indicators connected with incentives, those indicators should support the sustainable accomplishments of an organization and the four dimensions needed in the calculation of evaluating, weight was not equal with appropriateness; 5) recognizing budgetary resources which have been used in building incentives with careful determination related to specific budgets or saving budgets obtained by its implementation then taken into account allocated rewards including determining the amount of consolidated budget with appropriateness (Surasit Wachirakhajorn, 2010: 122-125)

4) Identifying Quality Certification Systems of Evaluation Results Reports: The certification of the quality of evaluation results reports is a continuous process of meta-evaluation results of evaluation reports. It involves identifying quality certification systems of evaluation results reports of revolving funds after the Comptroller General's Department take control of the quality of meta-evaluation of evaluation systems. Note that the evaluation results reports of revolving funds are a mechanism based on standards of credibility and confidence in the quality of every evaluation report which was distributed properly including the stakeholders associated with revolving funds among all department heads who were involved. The evaluation reports are based on quality and credibility and the stakeholders could bring a wide range of information from the reports to use in their functions for which they were suited and reliable. This can be an important device to control the quality of evaluating revolving funds with systematic control and sustainability. In addition, it can help maintain credibility when the needed decisions are made with accurate macro policy from the beginning. Also, the mechanisms mentioned here, can assure that every report is based on the same standards and credibility and provide an evaluator team who has functioned concurrently in evaluating revolving funds in order to indicate integrity of those reports based on accredited standards. It is clearly

important that there are no discrepancies between the quality of reports and evaluators.

5) Identifying Principles and Methods for the Evaluation Results Reports to be Utilized: The evaluation quality of the 'Cost-Effectiveness' standard had a passing level. It is essential to adhere to the guiding principles and goals of implementing the evaluation system. For example, information obtained by the evaluation should be applied to provide utilization in concepts, actions, and utility towards society, economics, and environment. This implies that the information or findings can be drawn from the evaluation and used for changes in function, components or concepts, or it can be used to help the adjustment and development of implementation to make decisions consistent with operation of the evaluation. It was found that the quality of evaluation results indicators was mostly at a passing level. It implies that its purpose is for the evaluation results to be served by agencies that are also in charge of monitoring and controlling the evaluation system, and must be interested in this area because it is an important part of operating the evaluation. For example, significant methods used for monitoring when the evaluation result was high, low, or fair or regular, so how can Governance State Agency manage those funds? And also, it should identify clearly principles of incentives and penalties from the evaluation results each year and applied both rigorously and continually. Further, it should consider identifying ways to bring recommendations from the evaluation results annually and answer questions about whether it would be appropriate for revolving fund use in practice: How does it develop the efficiency of implementing revolving funds?, etc. In the case of appeal a principle or method is needed to force an increase in the efficiency of implementation of revolving funds and to accomplish its purpose.

Moreover, the Ministry of Finance should be aware of the evaluation results and support the evaluation findings to be used as much as possible in both revolving funds being evaluated and by government executives for other functions. These could include summative evaluation reports used for submitting principles or methods to be submitted to the Ministry of Finance and the government, ways to communicate the evaluation results and recommendations, and guidance to develop the efficiency of each fund. The latter will submit regularly to the Chief of

Government Ministers, Chief of Executive Officers, and original agencies. This fact of being assessed, is beneficial to push the policies for adjusting efficiency of implementing revolving funds overall, and these assessments can apply to become recommendations or be reflected in revolving fund-effectiveness in order to emerge as recommendation derived from empirical evidence so that the executives can use it. It can also determine cancelling the implementation of revolving funds that are not necessary for population, society, or the economic system, and reduce the state's budgetary burden in Thailand as far as possible.

6.2.3 Further Recommendations

1) Qualified Metaevaluators: This research was designed to help to select the staff to put in charge of meta-evaluation. It is important to include people in the government agencies and they should clarify the meta-evaluation work at the operational level by appointing a qualified meta-evaluation. Those people are responsible for evaluation rating and setting limitations of time of assessments, and seeking the expertise and understanding of the evaluation system and evaluation revolving funds. The research suggests the meta-evaluators are qualified with competence, professionalism, and experience in different aspects of evaluation in the public sector, and should have more knowledge and understanding of all relevant characteristics of implementing revolving funds. By this means, they are directly associated with the revolving fund evaluation system. The researcher considers that the decline or limitation of a meta-evaluator is damaging. They must be committed to evaluation as required and be impartial, and able to prevent bias arising from their association with the evaluation system. Therefore, external meta-evaluators who are not involved directly in gains or losses need to join the meta-evaluation of revolving funds, and to participate in the internal meta-evaluations. This means those both are concerned with the same issues, and analyze the meta-evaluation results before summarizing the quality of the evaluation reports. Otherwise, they should identify summative evaluation reports by identifying the mean determined by both external meta-evaluators and internal meta-evaluators, or allowing 3-4 meta-evaluators to assess the quality report from the same issue, then measure the internal rating to reduce the subjectivity of evaluation reports.

2) Investigating Policy Processes and Revolving Fund Evaluation Systems: It is necessary to investigate policy processes and conduct revolving fund evaluation to carry out macro operations management. To determine the operation of the Comptroller General's Department in judgment of the evaluation is comparable to central authorities that monitor and judge evaluations in other agencies in practice such as the State Enterprise Policy Office, or the Office of the Public Sector Development Commission, and comment on What do they agree on planning and operating an evaluation task and how do they enforce this plan? What standards or laws have been submitted and how to push the evaluation impact on the agencies required for assessment to be able to operate in specific ways with appropriateness? Also, what ways have been considered in implementing revolving funds through the operations of micromanagement? And how do they operate those methods agreed on in its policies or plan under revolving fund evaluation managed by the Ministry of Finance? This determines each factor leading to achievement or failure in conducting the evaluation system of implementing revolving funds to carry out each step as mentioned above.

3) Investigating the Types of Appropriate Revolving Fund System: The revolving fund system has been implemented since B.E. 2547 until now. The same evaluation task -- forms, methods, and instruments or techniques have been widely used continually. The researcher considers that further investigation of the overall of assessment of the evaluation results for revolving funds is required to answer the following questions: How does it estimate the effectiveness that is on average good or bad? How can we improve and develop an evaluation system appropriately to be consistent with the public state's need? What is especially compatible with appropriateness among the coverage of an evaluation? How are the planning of evaluation, forms, and management of evaluation systems of revolving fund evaluation, evaluation results connected incentives with penalties? Also, we should investigate an appropriate incentive system for revolving fund evaluation system in Thailand, and whether those incentives can be implemented with appropriateness in the current situation, and then what type of incentive system should developed that would be more appropriate and how it would be done? By the mean of an incentives system we can support high morale and staff to achieve the visions, obligations, objectives of any organizations through real effort.

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BIOGRAPHY

NAME	Mrs. Theeranuch Tongchiw
ACADEMIC BACKGROUND	Bachelor of Business Administration (Finance) Second Class Honours, Khon Kaen University, Thailand, 1997. Master of Science (Agricultural Economics), Kasetsart University, Thailand, 2003.
PRESENT POSITION	Fiscal Analyst Senior Professional Level, Office of Public Welfare, The Comptroller General's Department, The Ministry of Finance.
EXPERIENCES	Fiscal Analyst Professional Level, Office of Off- Budgetary Management, The Comptroller General's Department, The Ministry of Finance.
SCHOLARSHIP	The Oil Refinery Contract Contribution Fund, The Energy Policy and Planning Office.