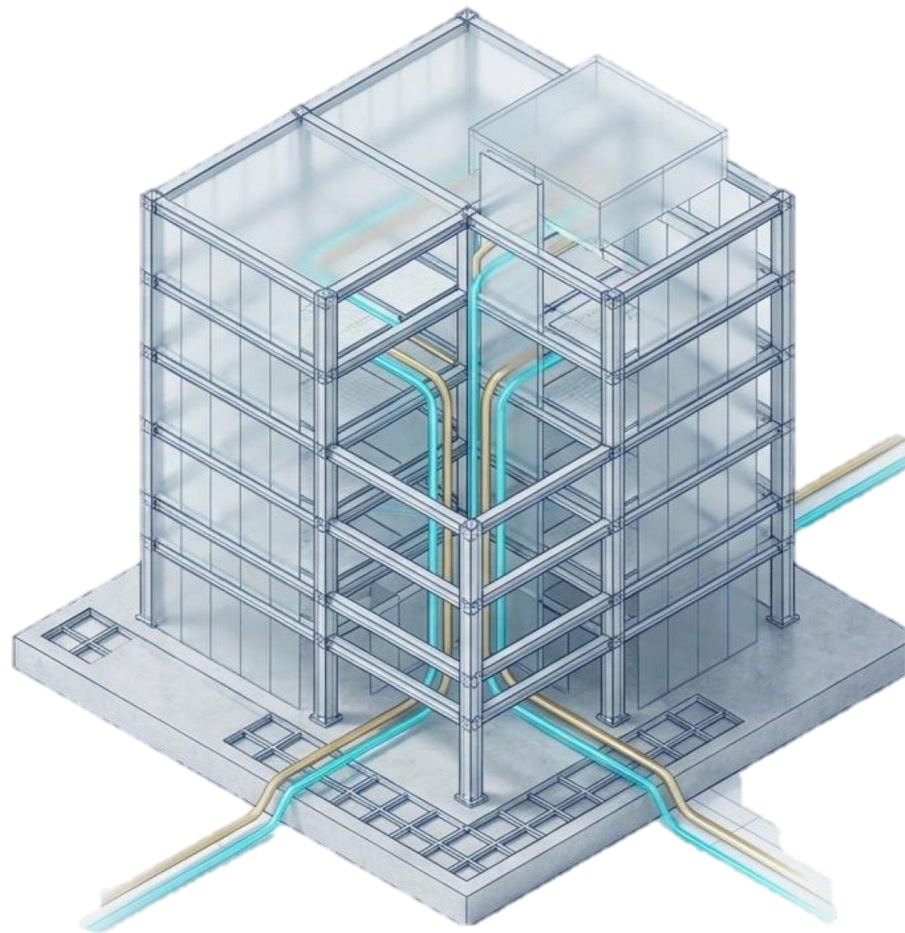


Digital Government Architecture

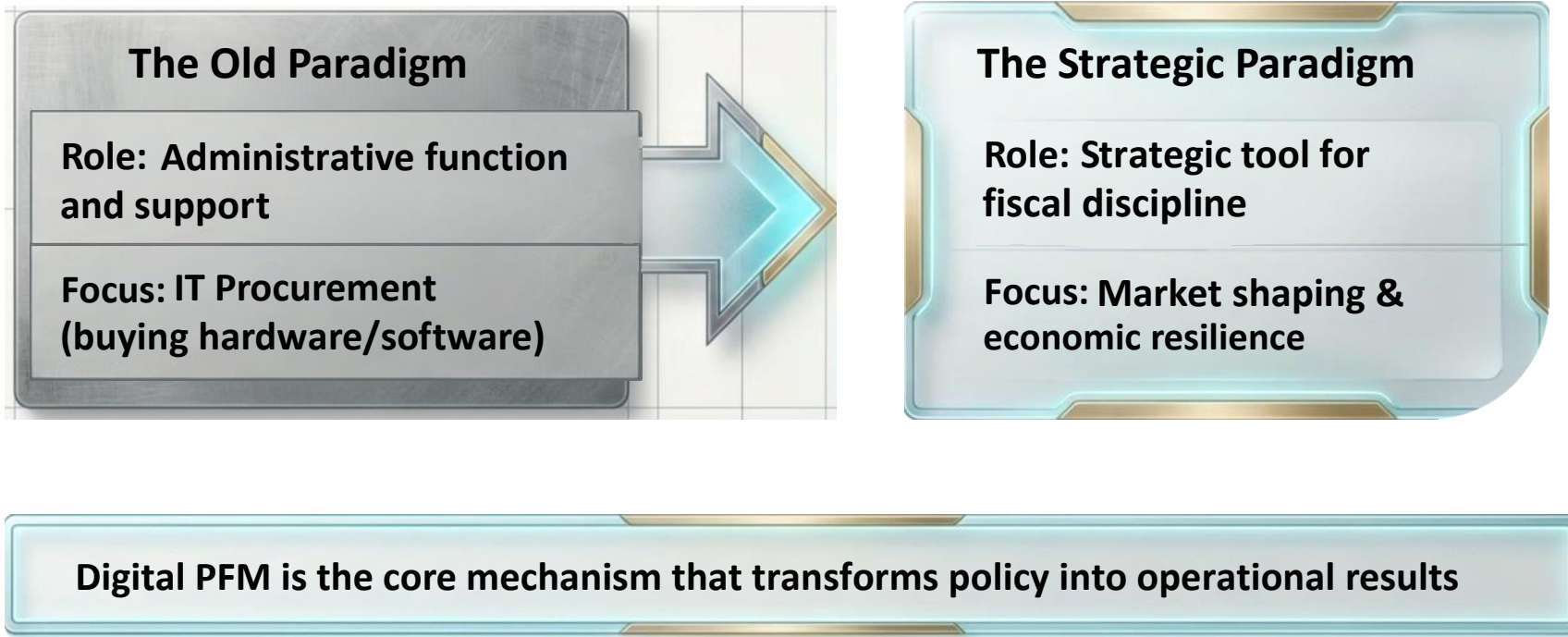
Building Trust and Fiscal Sustainability

Lessons from the Comptroller General's Department, Ministry of Finance, on the Transition to Digital Public Financial Management (PFM)

Mr. Kulasake Limpiyakorn
Advisor of Fiscal and Financial System Development
11 June 2026



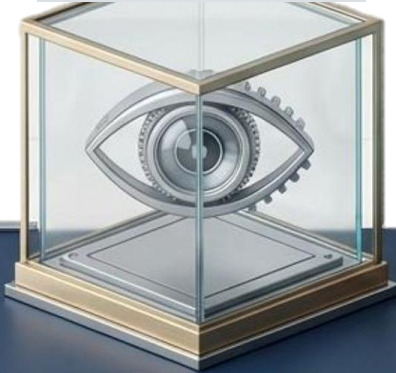
GovTech as a Strategic Instrument, Not Merely an IT System



Three Pillars of Digital Fiscal Transformation

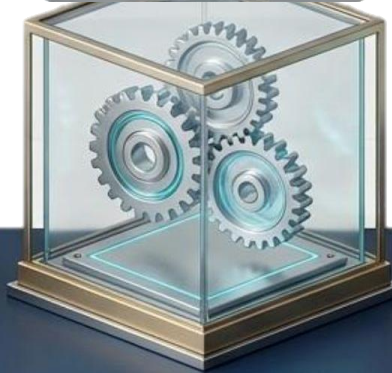
Pillar 1: Transparency

Opening public spending data for oversight and accountability



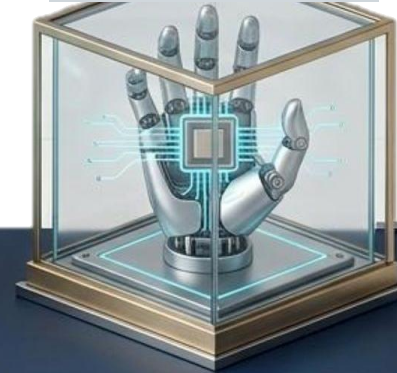
Pillar 2: Efficiency

Transforming regulations into automated workflows



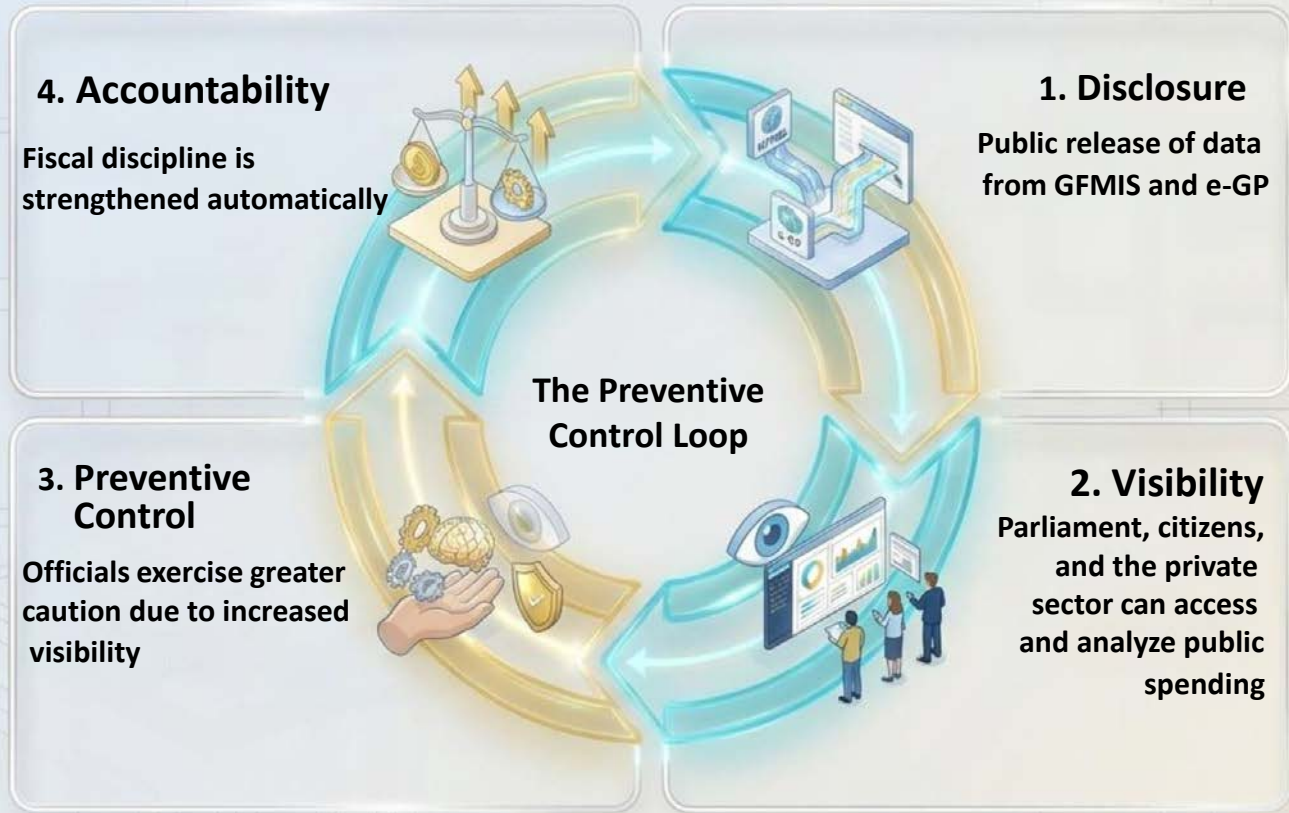
Pillar 3: Governance

Using AI as a support tool, not as a replacement for human responsibility



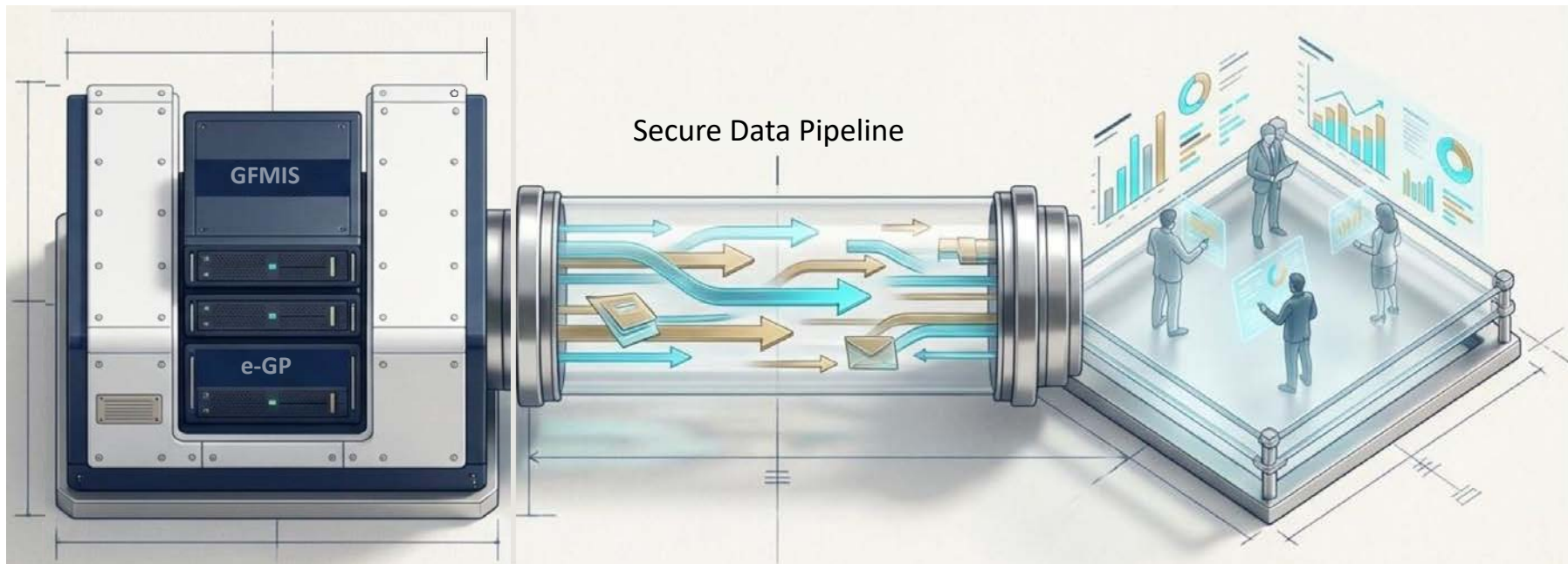
Ultimate Goal: Public Trust

Transparency Loop: Transparency as a Preventive Control Mechanism



“The more we disclose, the more transparent we become.”

Decoupled Data Architecture for Seamless Access



Operational Systems

Continuous execution of government operations

Public Data Warehouse

Enables public and analysts to access fiscal data more rapidly and easily

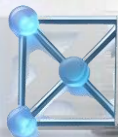
Balancing Openness and Data Protection

Alignment with OECD data standards for comparability

Structuring data to be internationally comparable and fully transparent

Compliance with Personal Data Protection Act (PDPA)

Strictly safeguarding personal data according to privacy laws



Goal within 2 years: Provide faster, more detailed, and internationally comparable fiscal data to the private sector and researchers, while maintaining strong public trust

Turning Rules into Systems

More than 400 laws and regulations:

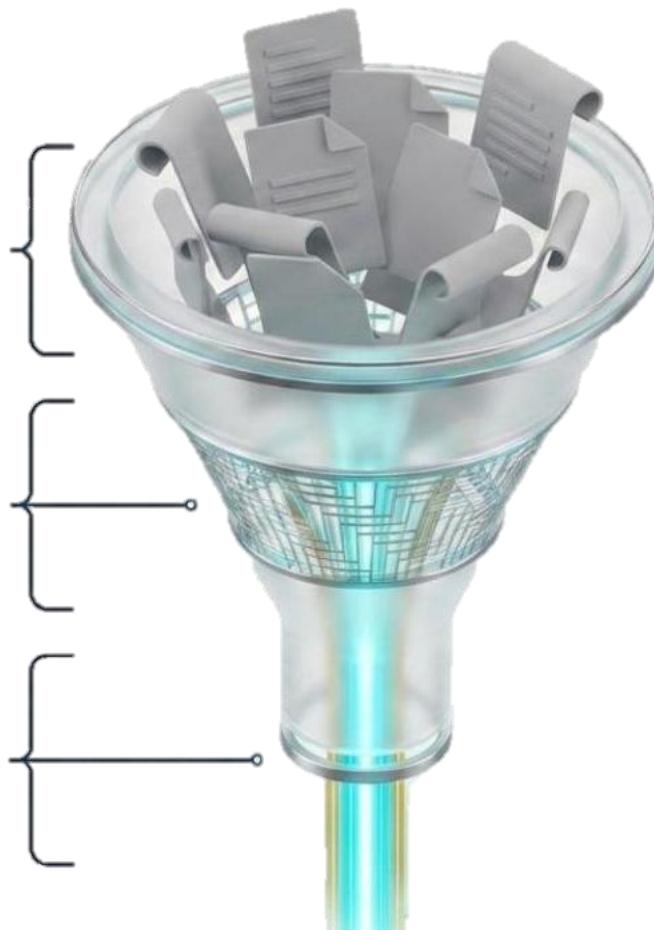
relating to public financial management
Embedding rules into digital systems

embedded controls:


Enabling automatic compliance
with minimal discretion

Outcome:


Reduced risk, improved accuracy,
and lower administrative burden




Enhancing Public Spending Efficiency Without Adding Complexity




Salary system
[Deployed]



Pension system
[Deployed]



Medical reimbursement system
[Deployed]



e-Fringe Benefits system
[In Progress]

Resources are utilized more effectively and deliver maximum value within fiscal constraints

AI in Government: Innovation with Accountability

Risk Scenario

AI used as the final decision-maker



Interpreting medical reimbursement rights from incomplete data

Incomplete information → incorrect decisions
→ fiscal risks



Thailand's Approach

AI as a support tool



Assists in data retrieval and analysis

Final decision-making remains with human officials



Principle: Governance must always come before automation

Integrating Public Fiscal Systems into the National Economic Ecosystem



Within 2 years: Most fiscal processes will become fully electronic

The Fiscal Trust Equation



The Trust Flywheel

Three Key Lessons from Thailand's Fiscal Transformation

1

Transparency is not only about disclosure, but a tool for preserving fiscal discipline.

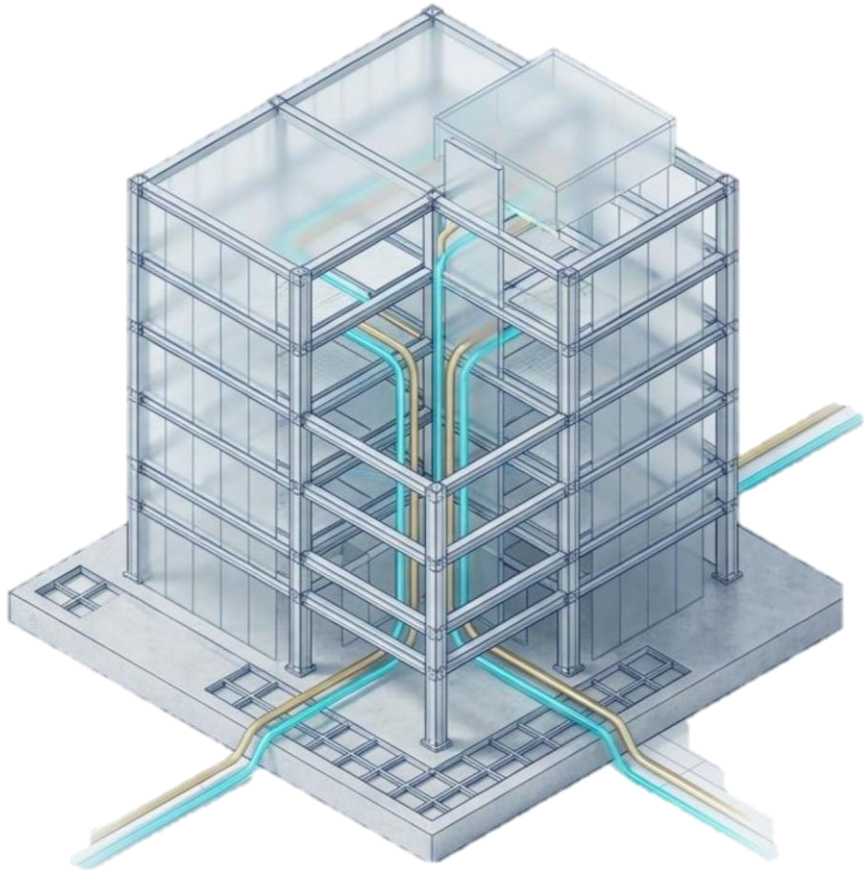
2

Efficiency comes from transforming processes, not adding more procedures

3

Technology and AI must operate under governance, not replace human accountability

Public spending effectiveness is not defined by cost reduction alone, but by impact, trust, and long-term sustainability



Thank you