

ABSTRACT

Thesis Title : Fiscal Decentralization to Local Government : A case Study of
the Subdistrict Administration Organization Klong Nakorn
Neung khet and Namdang Muang District Chachoengsao
Province.

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The objective of this thesis is to study fiscal decentralization to local government. The case study used Klong Nakorn Neung Khet subdistrict administration organization and Namdang Muang district leading the way to fiscal decentralization to local government organization. This study used fiscal decentralization theory and local government theory for analysis.

The findings are that the subdistrict administration organizations is a new unit of local government. Problems and limitations in management are income and expenses of localities, in efficiency in fiscal management and to local levy taxes. In order to solve this problem, the government should speed up fiscal decentralization to local government organization seriously for local development, especially, power in levying income local.