

ABSTRACT

Thesis Title : Fiscal Decentralization To Municipalities : A Case Study of
Nakhorn Pathum Town Municipality

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Municipality is a local self government unit that has long development history . At present, there are totally 1,129 municipalities through out the country in provincial district and even border areas, A Financial problem is a major problem of municipality which prevent it to develop its services in accordance with people need. This research on “ fiscal Decentralization to Municipalities : A Case Study of Nakhorn Pathum Town Municipality ” had three objectives , : 1) To study about the structure, responsibilities and working system of the municipality whether they obstructed financial decentralization . 2) To study concept and relevant theories about decentralization and finance. 3) To study problems , obstacles and mean of financial decentralization to municipality.

Thesis research use Information in this research are from Acts, Royal Decrees , ministerial orders policies and relating measure on financial decentralization.

Furthermore, people who were concerned with decentralization were interviewed. Financial status of the Nakhorn Pathum Town Municipality was also used in the analysis.

The result of the study showed that financial decentralization of the municipalities was not accomplished. The main problem of the analysis financial decentralization was insufficient revenue. The municipality has four main problems as follows: 1) revenue structure 2) tax collecting 3) efficiency of financial administration and, 4) authorities structure. These four main problems caused financial decentralization to municipality not to be accomplished.

There are three recommendations to solve these problems. First, efficiency of revenue collecting administration should be increased and decrease unessential expense by allowing private sector to work for the municipality. Second, for tax collecting, efficiency of tax collecting should be increased by using tax and asset mapping also including encourage people to pay tax. Last, there should be introduced to the municipalities will bring about efficiency of municipal finance administration.