

ABSTRACT

Thesis Title : Financial Problems of Local Government
: A Case Study of Bangsrimuang Sanitary
District, Nonthaburi Province

Student's Name : Mr. Bunlue Chuchart

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Advisor Committee :

1. Assoc. Prof Dr.Niyom Rathamarit, Chairperson
2. Asst. Prof Dr.Samira Jittaladakorn
3. Mr. Chewit Keawattana

The purpose of this thesis is to look into the financial problems of local government, especially Bangsrimuang Sanitary District, Nonthaburi. The questions under this study includ :

1. The functional assignments given to the sanitary district and strength of its financial structure.
2. Major financial problems of the sanitary district and their causes.

The findings are as follows :

1. Work assignments given to the sanitary district do not match that of its financial structure, especially income and expenses. Legally, there are numerous assignments to perform, but it collected only a small amount of income, which is not sufficient to cover the expenses. This is primarily due to the sources of revenue are limited, and, therefore, the sanitary district can not complete its assignments as required by the Laws.

2. The major fiscal problems of the sanitary district are mainly due to :

2.1 The tax structure does not facilitate the revenue collection because there are a few sources of income.

2.2 The revenue collection's function of the sanitary district is not effective. It can not collect all taxable amount of income, within each fiscal year. This is mainly due to administrative procedures, rules regulations, ineffective personnel and incooperation of the public.

2.3 There is a limitation on budgetary spending, which is barred its from fully utilize its financial strength. In addition, the tax payers do not monitor the

operation of sanitary district, which is no guarantee of full utilization of the budget, and its responsiveness to the people's demands.

To improve the functions of this research, recommends the following solutions :

1. Grants should be annually allocated to the sanitary district to cope with the environmental problem. The grants should be based on sanitary district's population or area size or others.

2. The government should help and find sources of loans for the sanitary district.

3. The sanitary district procedures, rules and laws should be amended in order to increase the efficiency of revenue collection.

4. Sanitary districts' service charges, fees and fines should be adjusted to enhance the district's income.

5. The sanitary district should motivate the public to get involved in monitoring the operations of the sanitary district is affairs. This will greatly improve the district's ability to respond to the people's needs.