

Duangduen Apichitpongpan 2014: The Efficiency Measurement on Revenue Collection of Subdistrict Administrative Organization: A Case Study of Surin Province. Master of Economics, Major Field: Economics, Department of Economics. Thesis Advisor: Associate Professor. Santiya Eag-ark, Ph.D. 103 pages.

The purpose of the research is to measure the efficiency on revenue collection of Subdistrict Administrative Organizations (SAO) in Surin Province in the fiscal year of 2011. The study applied Data Envelopment Analysis method to evaluate the efficiency scores of 146 SAOs. The output variable of the studied model was the revenue collection of SAO for both tax revenue and non-tax revenue. The input variables comprised of sizes of area, population, numbers of household, and numbers of permanent staff of SAO.

The research findings showed that in 2011 the Local Administration in Surin Province had main income from the government allocation and subsidies about 96.42 % of overall revenues, and another 3.58% was from SAO's revenue self collection. Considering the patterns of local administration organization, the study found the differences of local revenues collection evidently. The collected revenues by Town Municipality were 16.35% of total revenues, whereas the SAOs which used the pattern of local governing mostly could collect only 1.70% of total revenues. When comparing the revenues among the SAO, it was found that the ratio of self collected revenues were varied, which Nokmuang SAO could collect the highest revenues of 5.93% while Kudwai SAO collected the lowest revenue of 0.11% of total revenues.

The average of efficiency measure on revenue collection from 146 SAO of Surin Province was 0.402. The study divided SAO into 3 groups, which were; the first group was the top level of high efficiency which comprises of 5 SAO only, the second group had higher efficiency score than average value, which there were 56 SAOs, and the third group comprised of 85 SAOs that operated lower than average efficiency level. If every SAO had improved their efficiency level in revenue collection to the top level, they would have been able to collect revenues from 70.28 million Baht up to 172.19 million Baht or 145.91% increased. Moreover, when SAO was divided by district range, the results showed that almost every district in Surin Province (except Chumphon Buri District) had SAO with lower than average efficiency. Especially Khwao Sinrin District, Kap Choeng District, and Phanom Dong Rak District, where all the SAOs in these districts, had lower efficiency on revenue collection than the average. Therefore, these districts should be encouraged and supported by related agencies to improve their efficiency on revenue collection immediately.

---

Student's signature

---

Thesis Advisor's signature