

The Development of New Revenue Structure of Local Government in Thailand

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Abstract

This research aimed to analyze the present revenue structure of Thai local government organization and to propose ways to improve the revenue structure of Thai local government. The qualitative research methods, including studying the data from documents and administering depth interviews with local administrators, policymakers and local finance experts were employed. Then, the data were synthesized and summarized under the principles of local government and fiscal decentralization. The results revealed that the revenue structure of Thai local government lacked of fiscal autonomy and self-reliance and it was not inconsistent with the principles of local government and fiscal decentralization. The proposals for the development of the new revenue structure of Thai local government included the followings: (1) the revenue structure of Thai local government should be restructured by enacting the laws to determine property tax, habitants tax, environmental tax and motor vehicle fees to be the local taxes collected by the local government. The shared taxes should also be improved. Individual income tax and corporate income tax should be the shared taxes. (2)The concept of tax collection should be changed. In the long run, Thai local government should play a role as the main organization in collecting taxes in their area.

Keywords: Local Government Revenue, Fiscal Decentralization, Local Taxation and Public Administration

Introduction

The development of the revenue structure of Thai local government is under the local administration principles that the local government organizations must be independent to manage the administration according to the spirit of the Constitution of the Kingdom of Thailand B.E. 2540 and the Constitution of the Kingdom of Thailand B.E. 2550 which recognized the importance of the decentralization to the local government organizations. The decentralization covers administrative decentralization, decision-making and administrative authority in managing the mission to provide public services for the benefits of the local people. However, in practice, the independence is limited from regulations and orders of the central government. (Ratanasermping, 2013).As a result, the management and the operations of Thai local government organizations are not literally autonomy according to the local administration principles. (Ketsuwan, 2012).The causes of the lack of fiscal autonomy of Thai local government are associated with inappropriate fiscal structure, especially the structure of the local revenues that is highly dependent on the government's grants. (Meemak, 2011; Patmasiriwat, 2008;

Suwanmala, 1998). The allocation of grants to the local government organizations is important. The budget allocation is based on Determining Plans and Process of Decentralization to Local Government Organization Act B.E. 2542, and the Amendment Issue, B.E. 2549 by the resolution of the Decentralization to the Local Government Organization Committee. In addition, the budget allocation is also based on the policy of the government. The budgets allocated to the local government organizations are usually administered through the Department of Local Administration, Ministry of the Interior. These organizations are having an important role in monitoring the administration of the local government organizations. This law results in the transfer of missions from the central government to the local government. The transfer includes both functionary and budget. For the budget, it is more allocated to the local government as its authority is increased. However, the majority of the local government organization revenue was not obtained from the local own-source taxes and revenues, but it was allocated from the grants and the taxes collected by the government. (Fiscal Policy Office, 2015) The budget allocation in the form of grants was an important source and the highest amount of the local government organization revenue. As a result, the revenue structure of the local government organizations was mostly dependent on the budget and the revenue allocation from the government. The administration and development cannot be carried out under their own local resources. So, the local government organizations cannot rely on their own and the budget allocated to the local government organizations cannot be used to solve the problems or meet the needs of the people and the local government organizations because the use of the budgets must comply with the policies and terms set by the central government. (Krueathep, 2015; Meemak, 2011) These incidents would affect the local fiscal autonomy inevitably. This inappropriate revenue structure of the local government organizations led to a lack of local administrative autonomy and fiscal autonomy because of the limitation of the revenue sources and taxes. This inappropriate local revenue structure led to the research question that what the revenue structure of Thai local government organizations should be like in order to be consistent with the Constitution, the principles of the fiscal administration, especially the revenue structure that is appropriate to Thai local government organizations. The objectives of this research are (1) to analyze the revenue structure of Thai local government at the present and (2) to develop the revenue structure of Thai local government.

Literature Review

The Concepts of Fiscal Autonomy

The concepts of fiscal autonomy can be categorized into three aspects (Beer-Tóth, 2009: 70). (1) Local Revenue Autonomy: It is the right and the ability to determine the local revenue sources, the provision of financial resources and the rates of taxation for using these financial resources to benefit the local community. (2) Local Expenditure Autonomy: It is the right and the ability to determine the characteristics and the size of the expenditure to provide public services to meet the needs of the people as well as the management of the local assets. (3) Local Budgetary Autonomy: It is the right and the ability to prepare a budget that meets the local needs and be able to adjust the budget as well as to have the power to establish local agencies which are responsible for budget.

Concepts and Principles Determining the Types of Revenue between the Government and the Local Government Organizations

The determination of the types of revenue between the government and the local government organizations can be considered as follows (Shah, 2006). (1) The collection of the revenues or

the taxes from the fixed base or the base that is difficult to move should be the authority of the local government organizations. (2) The revenues or the taxes reflecting the benefits of the performance of the local government organizations, such as the fees for providing various services should be the authority of the local government organizations. (3) The revenues or the taxes intended to promote equity, or equal income distribution to the public should be the authority of the government. (4) The tax base that is not distributed equally among the local government organizations should be the authority of the government. (5) The collection of the revenues or the taxes from base that can be moved should be the authority of the government.

The Studies on the Revenue of the Local Government in the Developed Countries

In the developed countries, the local revenue and the fiscal autonomy are from income tax, property taxes and fees. There are two main sources of local revenue of these countries. First, the amount of revenue is from the local taxes. The main local taxes are personal income tax and corporate income tax. This is the characteristic of the local revenue in Belgium, Denmark, Finland, Germany, Iceland, Japan, Luxembourg, Norway, Sweden, Luxembourg and Switzerland. Second, the main local revenue of more than 80 percent is from the property taxes. This is found in Britain and the United States. For other countries, including France, Austria, Greece, Italy, Portugal and Spain, the local revenue comes from a combination of the local tax revenue from other sources. For example, in Spain, about 40 percent of the local revenue comes from sales tax. For the countries in the European Union, the main local revenue comes from income tax, property taxes, sales taxes and fees. (Shah, 2006: 31-37).

The Studies on the Revenue of the Local Government Organizations in Thailand

There were the studies on the revenue sources to increase the revenue of Thai local government organizations. Krueathep (2015) presented that the current law does not provide the authority to the local government organizations to collect revenues that are derived from many types of economic bases in rural communities such as the personal income tax and the corporate income tax. As a result, the local government organizations lose the opportunity for the development.

Warunyuwattana (2010) studied the “New ways to develop Thai local government revenues” to support property tax and motor vehicle fees to be the local taxes collected by the local government and the shared taxes should also be improved. In addition, Patmasiriwat (2008) presented in the titled “Local finance and expanding the revenue base and reducing inequality” to support property tax and environmental tax collection in Thailand. Moreover, Suwanmala (1998) studied the guidelines for improving taxation and the provision of local government revenues. The guidelines for improving taxation and increasing the local government revenues included improving the existing tax base in order to increase the local revenues. The findings of the study were reported to the Ministry of the Interior for managing and improving tax collection in order to increase the revenue of the local government.

Based on the studies, many types of local taxes have been pushed for being the local revenue sources by the scholars. However, they have not been designated as the local revenue sources yet due to the political factors and the delay of legislation. This can be evidenced from property tax which has been delayed for more than seven years and has not been enacted into law. (Krueathep, 2015) Also, the local taxes which are outdated have not been improved and the new types of local revenue have not been added.

Research Methodology

The qualitative research methods, including studying the data from documents (Fiscal Policy Office, 2015) and administering depth interviews with local administrators, policymakers and

local finance experts were employed. The experts in public finance and local finance: There were fifteen experts who were purposively selected. The selection in focused on the knowledge and experiences in public finance and local finance and those with the generalization that can consistently provide factual information about public finance and local finance. (1) Academic experts: They were selected from Political Science or Public Administration academics by focusing on the expertise in public finance and local finance. Their academic positions must not lower than Associate Professor. (2) Experts determining the policy who had an important role in supporting or pushing the fiscal decentralization or senior government officials involved in the operation of public finance and local finance. (3) Local administrators who had positions or used to have positions in the administrative section of the local government organizations and served as the committee of decentralization at the national level or the local government officials with good knowledge of local finance. Then, the data were synthesized and summarized under the principles of local government and fiscal decentralization. For the scope of the content, focused on the study of the revenue structure of Thai local government by relying on the data of the fiscal revenue of the central government as a basis and the local revenues were studied from the related laws, fiscal documents, reports of the fiscal status from the Department of Local Administration, documents showing Thai local revenues affecting the local revenue structure at the present.

Data collection

The data collection was done by using the document survey form which was created to survey and record the documents which were employed for the analysis of details and findings. For the investigation of appropriate revenue structure of the local government organizations, the data were collected from the documents, textbooks and related laws. The document survey form was used to collect the data until it was enough for the analysis to answer each research objective. Next, typology and taxonomy were administered. The process of the data collection using the interview form was as the followings.

- 1) The financial experts were selected as the key informants.
- 2) The written request was administered for the data collection.
- 3) The data collection was conducted through interviews.
- 4) The accuracy and the completeness of the data were verified.
- 5) The data were grouped or coded.
- 6) Triangulation was employed to ensure the quality of the data by comparing with the data gathered from documents and other sources.

Data analysis

1) The analysis of documents: The analysis of documents was conducted to study the revenue structure of Thai local government organizations at the present which was the first research objective. Typology and taxonomy were employed. After that, the content analysis was conducted and the componential analysis was administered to investigate the revenue structure of Thai local government organizations in order to recognize the components of the revenue sources, the types and the laws related to each component. Then the analytic induction was conducted with the information that had already classified, organized and analyzed the components.

2) Cause and effect analysis and analytic induction: They were employed to construct the appropriate revenue structure of the local government organizations. The results of the analysis for the first objectives, the principle of the Constitution and the fiscal autonomy and the information obtained from the interviews of the local finance experts allowed the research to know which revenue structures should be improved and added. After that, the analytic induction

was conducted with the obtained information and the results from the experts were synthesized to develop the guidelines for the development of complete revenue structure of local government organizations.

Research Results

The Analysis of the Revenue Structure of Local Government Organizations in Thailand

1) The analysis of the revenue structure of Thai local government organizations by fiscal autonomy. The analysis of the data found that the main revenue sources of all local government organizations are designated by the central laws and regulations, including the Determining Plans and Process of Decentralization Act, B.E. 2542, Provincial Administrative Organizations Act, B.E. 2540, Municipality Act, B.E. 2496, Tambon Council and Tambon Administrative Organization Act, B.E. 2537, Bangkok Metropolitan Administration Act, B.E. 2528, and Pattaya City Administration Act, B.E. 2542. The essence of all laws is the determination of the revenue, revenue bases and collection rates that are not determined by the local government organizations. But, the main revenue sources of the local government organizations are defined by the central government. According to the results of the analysis of the level of fiscal autonomy, it was revealed that the revenue structure of Thai local government organizations that was in the group of local own-source taxes and revenues did not have complete fiscal autonomy, but their fiscal autonomy was limited by the government instead.

The local own-source taxes and revenues include tax revenues, types of tax and duties that are collected by the local government organizations. These types of tax are building and land tax, local maintenance tax, signboard tax and slaughter duty. The examples of the findings from the study included building and land tax from the study of Building and Land Tax Act, B.E. 2475 and three Amendments: Building and Land Tax Act and Amendment Act, B.E. 2475, Act (No. 3), B.E. 2485 and Act (No. 4), B.E. 2534. The analysis of the data found that the local government organizations had autonomy at a certain level. They had autonomy as defined by the law of the central government. They had authority in collecting local maintenance tax, signboard tax and slaughter duty. The second group was non-tax revenues collected by the local government organizations which included fees, license fees and fines, revenues from property, public utilities, commerce and miscellaneous. In conclusion, they did not have autonomy to determine all rates and bases of revenue collection. However, they can operate it under the framework set by the government or allocated in the manner or the rate legislated by the government.

2) The analysis of the revenue structure of Thai local government organizations by self-reliance principle. The components for the analysis are the ability of the local government organizations in generating sufficient revenue to provide public services to the local population and a variety of the tax base to provide sufficient revenue sources for the local administration and self-reliance. The local finance academics estimated that the appropriate size of the local revenue compared to the size of the total expenditure was about sixty percent of the size of the total expenditure. The analysis of the data found that local own-source taxes and revenues in the category of tax revenues, including building and land tax, local maintenance tax, signboard tax, slaughter duty, newbie nest duty, tobacco tax, petroleum tax, fees collected from hotel guests were not sufficient for the expenditure of the local government organizations. The local government organizations also did not have variety of the tax bases and types of tax. The problem of *self-reliance* of Thai local government can be summarized as follows.

Table1 The analysis of the local revenues types

Types	Fiscal self-reliance	Revenue assignment/ Enforcement	Structure and tax rates
1. Building and land tax	- Main tax of the local government organizations -- Accounted only 4.5 percent of the local own-source taxes and revenues	- The local revenue - Collected from the rent	- Tax base not support the development of revenue - 12.5 percent claimed as the high tax rate - Tax deduction problem - Complicated process as it must assessed by the officers before paying tax
2. Local maintenance tax	- Generating the lowest local revenue: only 0.1 percent of the local own-source taxes and revenues	-The local revenue -Collected the revenue from the owners of the lands	- Outdated and low tax base and: the cost assessment not being improved - Tax deduction problem - Regressive rate
3. Signboard tax	- Generating the second highest revenue to building and land tax: 0.4 percent of the local own-source taxes and revenues	- Local tax since it is in the local area	- Collected from the owners of the real estate having signboards - Minimum rate for 200 baht - Outdated and low tax base
4. Slaughter duty	- Generating very low tax revenue, only 0.1 percent of the local own-source taxes and revenues	- Local revenue, considering from the source	- Outdated and low tax base and: - The license fee costing 200 baht
5. Provincial Administrative Organization maintenance tax	- Generating revenue from tobacco tax: 0.9 percent, petroleum tax: 0.1 percent and fee from hotel guests: 0.1 percent	- The local tax linked to the area and selling in the area	- Limited tax base: petroleum tax: 5 satang, tobacco tax: 1 baht per pack and hotel guest fee: 3 percent from the room rent
6. VAT (collected as one-ninth)	- Generating the greatest amount of revenue of all shared taxes: 10.3 percent	- Shared taxes since the products and services are available at both local level and national level	- Allocation rate: the local government organizations: 0.7 percent, the government: 0.3 percent, the government allocating to Provincial Administrative Organization: 5 percent

Table1 (Con.)

Types	Fiscal self-reliance	Revenue assignment/ Enforcement	Structure and tax rates
7. Specific Business Tax	- Accounted for not very high amount of the local revenue: 1.4 percent	- Shared tax with the aim at revenue distribution and stabilization	- Tax rate of not more than 10 percent - Allocation rate based on the criteria of population
8. Excise tax	- Generating the local revenue as of 1.1 percent	- Moveable tax, so it should be shared taxes.	- Tax rate of not more than 10 percent
9. Liquor tax	- Generates the lowest local revenue compared to other types of shared taxes: only 1.1 percent	- Moveable tax, so it should be shared taxes.	- Tax rate of not more than 10 percent
10. Motor vehicle tax	- Generating the greatest amount of local revenue compared to other shared taxes: 10.5 percent	- Local revenue since its usage and origin are in the local government organizations	- Based on the cylinder capacity and vehicle weight
11. VAT according to Determining Plans and Process of Decentralization Act	- Generating the greatest amount of revenue of all taxes allocated to the local government organizations	- Moveable tax with the aim at revenue distribution and stabilization	- The Determining Plans and Process of Decentralization -Act limiting at the rate of not more than 30 percent

Source: Fiscal Policy Office (2015)

When analyzing by the principle of fiscal decentralization, it was found that the local revenue was inadequate for the local expenditure. This was consistent with the expert's interview mentioning about this issue as follows.

“Currently, there is no local fiscal autonomy, unlike other countries such as France, Japan or many countries that there is the decentralization to local governments. The local government organizations have real autonomy in managing missions and budgets, but in Thailand, the budgets seem high, but they are mostly for the central government missions, such as lunch and milk for children and elderly allowance.” (ACA, 2015)

“Collecting revenue from building and land tax and signboard tax is not enough and the local government organizations cannot achieve autonomy because they are supervised and controlled by the central government. The governor and the sheriff are those who control us as they are from the government. We are not allowed to collect the taxes unlike other countries that the local government organizations can collect taxed by themselves.” (ACB, 2015)

“The local tax does not generate revenue. The tax base is also out-of-date and has not been improved for a long time. The assessment does not reflect the actual price. So, the local government organizations can collect this type of tax with very little amount.” (ACC, 2015)

For this reason, the local government organizations have to rely on the revenue from the central government and the government grants, which do not support the principle of fiscal self-reliance of the local government organizations.

The Development of the Revenue Structure of the Local Government Organizations

The new revenue structure were proposed by the research as follows.

1) The development of Thai local own-source taxes and revenues. The development of local own-source taxes and revenues consists of the local tax revenues and non-tax revenues. The development can be done by collecting the important local taxes, including property tax, inhabitants tax, signboard tax, tobacco tax, petroleum tax, environmental tax, motor vehicle fees and tax and council tax. For non-tax revenues, the improvement of patents registration fee and registration fee for immovable property is required. It is proposed that these fees should be collected by the local government organizations instead of the Department of Lands. The assessment of the property should also be improved to be in accordance with the value of the property to increase the revenue of the local government. Property or lands in any local government area must be the revenue of that local government organization according to the principle of origin. Moreover, the area will have a major role in registering the property. Currently, this revenue is collected by the Department of Lands according to the Land Code. In order to add new revenue sources to the local government, the public service charges from tourists, the charges for area development and the revenue from property that contributes to the revenue in the local area should be transferred to be the local revenue and they must be collected by the local government organizations. It can be concluded as follows Table 2.

Table 2 The new revenue structure of local own-source taxes and revenues proposed by the research

Local own-source taxes and revenues	The new revenue structure of local government proposed by the research	The original revenue structure of local government
Tax revenues	Property tax Inhabitants tax Signboard tax Tobacco tax Petroleum tax Environmental tax Motor vehicle fees and tax Council tax Hotel guess fees	Building and land tax Local maintenance tax Signboard tax Slaughter tax Newbie nest duty Petroleum tax Hotel guests fees
Non-tax revenues	Patent registration fee and registration fee for immovable property tourist charges foreign worker, fees and charges from waste water management, parks, libraries, stadiums, public transport, rents of the property	Fees License fees Revenue from property Revenue from utilities Revenue from grants and Miscellaneous revenue

2) The development of shared taxes and revenues. The new shared taxes were proposed by the research for the development. The present shared taxes include alcohol tax, excise tax, specific business tax and VAT. They are collected for the local government only 10 percent. So, the researcher suggested that it should be shared between the government and the local governments by 70 percent to 30 percent according to the intention of the Determining Plans and Process of Decentralization Act, B.E. 2542. The law of VAT should also be revised as it is redundant. It should be included in the local law. Also, VAT should be added in the shared taxes with the ratio of 70 percent to 30 percent. Moreover, the proposals for determining individual income tax and corporate income tax as the shared taxes were also purposed in order to increase the Thai local government revenue. In addition, individual income tax and corporate income tax are the main sources of local revenue in the developed countries. This is the characteristic of the local revenue in Belgium, Denmark, Finland, Germany, Iceland, Japan, Luxembourg, Norway, Sweden, and Switzerland. (Shah, 2006) In the developed countries, the local government revenues are from income tax, property tax and fees. This was consistent with the expert's interview mentioning about this issue as follows.

“Previously, the government had tried to develop and increase the revenue by expanding the rate and the proportion of the revenue, but it was not enough. This can be considered from the Determining Plans and Process of Decentralization Act. Therefore, the local taxes truly generating the revenue and reflecting of the principle of benefit use from the local area and the base of wealth and revenue such as property tax, inhabitants tax, environmental tax and the fees from using the local public services should be considered. Also, individual income tax and corporate income tax should be set as the shared taxes. It may be in the form of shared taxes or the local government organizations collect them by themselves. The expert of the local finance of Thailand offered that the proportion of the government revenue to the local government revenue should be 70:30. In the first phase, the government may impose the taxes and in the long run, the local government organizations should be developed and able to collect the local taxes by themselves effectively.” (AAA, 2016).

“The local revenue is very low and the revenue collection is inefficient. So, the main revenue comes from shared taxes allocated by the government. But the main tax bases are at the central government. Actually, it should be the shared taxes and collected with good governance. The local government, the government and the Ministry of Finance are needed to negotiate with each other.” (ABD, 2015)

The differences of the proposals from the research and the original shared taxes and other taxes can be summarized in the following Table 3.

Table 3 The new revenue structure from the shared taxes purposed by the research

Types of revenue	The revenue structure from the shared taxes purposed by the research	The original revenue structure of Thai local government
Tax revenues	Alcohol tax (30 percent) Excise tax (30 percent) Specific business tax (30 percent) VAT (30 percent)	Alcohol tax (10 percent) Excise tax (10 percent) Specific business tax (10 percent) License fees for selling alcohol / Gambling /Tobacco / Stamps

Table 3 (Con.)

Types of revenue	The revenue structure from the shared taxes purposed by the research	The original revenue structure of Thai local government
Other taxes	(No.) (Since VAT is proposed as a shared tax and motor vehicle tax and fees are proposed as the local own sources taxes and revenue.)	-VAT - Motor vehicle tax and fees

In the short term, the government allocate and collect the revenue to the local government in the form of shared taxes while in the long run, the local government should collect it in a manner of surcharge taxes or employ other agencies to collect the revenue. The taxation should be operated by the local government organizations in order to support the principle of fiscal self-reliance instead of waiting for help or funds from the government. Such restrictions are the result of the limited tax authority which is set by the central government. The government should take steps to increase the measures for allowing the local government organizations to have the authority to collect taxes. The authority should be provided to the council of the local government organizations to determine the tax rates and collect the local taxes. The mission of tax collection of the central government should be transferred to the local government organizations to support self-reliance principle. The perspective of seeing the local government organizations as the organizations receiving the money from the government should be changed. They should be recognized as the organization of as local self-reliance organizations and being responsible for revenue administration and collection. It should aim to reduce regulations and barriers that hinder the fiscal decentralization of local government organizations. The local government organizations are able to collect the taxes or hire other agencies to administer tax collection instead. However, the efficiency of tax collection is still needed to take into account.

Conclusions

Finally, from the research, the several key outcomes can be gained. The revenue structure of Thai local government should be restructured by enacting the laws to determine property tax, habitants tax, environmental tax and motor vehicle fees to be the local taxes collected by the local government organization and the shared taxes should also be improved. Individual income tax and corporate income tax should be the shared taxes. In addition, the concept of tax collection should be changed. In the long run, Thai local government organization should play a role as the main organization in collecting taxes in their area. This research give the new revenue structure of Thai local government. This will allow the local government organizations to gain more revenues and reduce the reliance on the government grants and have more administrative autonomy and local fiscal autonomy which are consistent with the spirit of the Constitution.

Recommendations

1) The government should accelerate the legislation of the local government revenue as fast as possible in order to allow the local government organization to have tax authority in setting the tax types, tax bases and tax rates to reduce the duplication of the revenue law, the law of local

administration establishment and other laws that are overlapping, outdated and unfit with the current local economic conditions.

2) The public servants at the central government should be encouraged and motivated to work at the units in the local government area. Or, they should adjust their roles to work in the academic field, promote and monitor the work of the local government. Working in the homeland and career advancement should be the incentives used to encourage the public servants to work in the local government.

3) The role of national politicians should also be reduced by restructuring the negotiations on grants as it should be operated with transparency. The conference of various departments, including Bureau of the Budget, Office of the Decentralization to Local Government Organization Committee, Department of Local Government, Ministry of Finance and representatives of the local government organizations should be held to discuss about the allocation of grants under the information and the need to reduce the fiscal gap and distribute fairness.

4) Each type of local government organization should accelerate the development of new local revenue collection. The tax information, the tax map and the revenue administration should be updated for effectiveness and the provision of quality and standard public services.

5) The legislation to allow the local government organizations at all levels to borrow money for providing the public services under the fiscal discipline, the standard, the supervision and the acceptance of the people in the area should be enacted.

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