

Public Fiscal and Budget Problems Effecting on the Public Services Organization of the Local Government Organization in Phitsanulok Province, Thailand

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Abstract: This research study has set 3 research objectives: 1) to survey the knowledge and review the problems related to local finance and budget management; 2) to study public fiscal and budget problems affecting the public services organization in Phitsanulok Local Government Organizations and 3) to study ways to solve fiscal and budget problems to lead to the provision of public services of the local government organization in Phitsanulok Province to be worthwhile, efficient and effective as well as bringing about satisfaction with the people who receive the most services. The research methodology was a combination of methods based on document synthesis. The sample group consisted of 20 people. The instruments used were questionnaires and in-depth interviews. The statistics used for data analysis were frequency, average, standard deviation, and content analysis. The study revealed that: Local fiscal management issues are divided into 1) local fiscal management issues related to "government" 2) problems of relations and conflicts between local government organizations and central agencies 3) local fiscal management issues related to the "local government organization" and 4) problems of financial management related to "people". As for the public finance and budget problems are concerned, the three areas affecting the provision of public services, overall, were at medium level, equal to (Mean = 3.21, SD = 0.72). The most problematic side was income acquisition, equal to (Mean = 3.48, SD = 0.72), followed by spending (Mean = 3.12, SD = 0.68) and public debt was (Mean = 3.04, SD = 0.77). For solutions to fiscal and budget problems, there should be a promotion of development in the administration of finance and budgets of the local administrative organization to lead to the provision of public services to be worthwhile, efficient, and effective as well as bringing about the satisfaction of the people who receive the service the highest by linking with the government. Since the government is the policymaker and the mission is transferred to the local government organization as the operator, based on the transferred policy, the development and administration of the local government's finance and budget must be taken seriously. Moreover, the government should expand the tax base and set local sources of income, such as tourism taxes may be collected from accommodation businesses, travel companies, etc. In addition, the government should provide tax incentives to business establishments in the tourism industry that provide funding to preserve local culture as well as the introduction of tourism tax to fund for conservation and sustainable tourism development so that the local area can have more sources of income in the store, including other sources of income or new sources of income that happened locally.

Keywords: Problems, Finance and Budget, Public Services Organization, Local Government Organizations

1. Introduction

Public services organization is considered to be an important big task of the local administration organization which should make it cover the demand of people who receive the services with good qualities. According to the constitution of the Kingdom of Thailand from 1997 to 2017, Determining Plans and Process of Decentralization to Local Government Organization Act B.E. 2542 (1999) and the law for establishing local government organizations have specified authority, duties, and extended types and forms of public services which the local administration organization can provide. At the same time, the plan of decentralization for the local administration organization has specified transferring the mission of public services of the central sector to the local government organization so that it can perform public services in the form which it can organize. However, previously, the local government organization concerning the provision of public services used the form of public services which is conducted in every step by itself. On top of that, there were restrictions in terms of fiscal and budget management affecting the public services organization or dimensions of commercial affairs, cooperation between government sectors and private sectors. In the meantime, the type of public services in which the locality is operating still lacks creative ideas in building and providing new public services which meet the demand of the people and the social and economic context occurring in the locality. It is obvious that the public services organization with setting goals to be in line with the concept of the public services organization to achieve equity and to unite everyone and every group in the society (Inclusiveness) for life development is a matter which is not less important than local and national development in an overall picture (Wutthisan Thanchai, 2016).

It can be said that local finance and budget are regarded as an extremely important component of public finance or national finance consisting of government finance, local finance, and state enterprise finance. Local finance is related to the administrative form in terms of decentralization of Thailand with several forms of the local government organization, namely provincial administration organizations, city municipality, town municipality, sub-district municipality, Bangkok Metropolitan Administration, and Pattaya City scattering all over

the country. In fact, local finance is the decentralization of administration and national administration between the central government and the local government organization. This is how the government gives fiscal power, duties, and responsibilities regarding local government organizations so that they can make decisions freely regarding finance, namely revenue procurement, budget expenditures, the incurrence of public debt, and fiscal administration without being under the command of the central government. However, some matters have to be under control as much as necessary (Tairat Pokepalakorn and Waraporn Ruengruengkonglakit, 2006). Decentralization in Thailand appeared distinctly and constructively during the political reform in 1994, which can be called Political or Democratic Decentralization. Local decentralization is considered to be an important method in reforming government sectors according to the concept of New Public Management (NPM) (Atchakorn Wongpreedee and Tatchalerm Sutthipongpracha, 2015). Both developed countries and developing countries have reformed the mechanism of public affair administration for the locality. In any case, it can be seen that decentralization has more than 1 form such as the form of corporatism decentralization of Japan and the extreme decentralization of Indonesia, etc. (Bardhan, 2002; Van Assche & Dierickx, 2007). For the past period, there have been policy and practice problems as shown in the research work or on the seminar stages of organizations involving in decentralization. One thing which is the most important factor is fiscal decentralization to the local government organization. This will make the locality have its own incomes and can be used as a guarantee for local independence, leading to decentralization. In fact, fiscal decentralization is part of decentralization to the local government organization. This is because without fiscal decentralization and with the omission of the importance of local finance, it will be difficult to truly conduct decentralization to the locality (Sanya Kenaphoom et al. 2020).

The researcher selected local government organizations of Phitsanulok province for 20 locations to be study areas because they represent a form of local government organizations. The government transfers authority and duties to the locality for some aspects for the locality to be responsible for. Regarding important roles and objectives of local administration according to the concept of Direk Patamasitiwat (2010), he shows interesting opinions regarding important roles of the local government organization as follows: There should be stimulation to bring about local development which results in economic growth and quality public services. The local government organization is an organization of the government sector that operates closely with the public, the development project and the activity of the local government organization support and promote life qualities of the public in every aspect from the infrastructure of public health education, organization of social order, life qualities of the people, the economic aspect and tourism promotion, environmental management and local art and cultural promotion. On top of that, new-age working of the local government organization must hold on to good governance, democratic principles with public participation. This makes local public services able to meet the demand of the public fast and diversely according to the problems and cultures of each locality. There have been creating ideas and innovations of public services occurring a lot. New generation politicians have higher education qualifications. Many of them have previous experiences in working with business sectors and government sectors. There are a large number of public servants who have bachelor's degrees and master's degrees. They have ideas of proactive working, reducing procedures in working, meeting the public. Establishing service centers as a one-stop service center for people to contact government offices or other state enterprises is in line with the viewpoint of Choowong Chayabud (1996) and Kowit Puangngam (2007) stating that important roles and objectives of local administration are to lighten the load of the government in terms of finance, personnel, as well as the period of operation time spent to provide services to the community. This brings about saving because the local government agencies will have the budget, be able to find revenues for the locality. This saves the budget of government to be paid to the locality in large amounts. Moreover, budget allocation from the government will be provided and this will be carefully determined as well. Therefore, for the research, the research team focused on the public finance and budget problems, and the approach for solving the problems to lead to public services organization of local government organizations of Phitsanulok province, which brings about worthiness, efficiency, and effectiveness, including maximum satisfaction to the people who receive services.

2. Research Objectives

1. To survey the knowledge and revise the problems regarding local fiscal and budget management
2. To analysed the public fiscal and budget problems affecting the public services organization of the local government organization of Phitsanulok province
3. To present the ways to solve fiscal and budget problems to lead to public services organization of local government organizations of Phitsanulok province, which brings about worthiness, efficiency, and effectiveness, including maximum satisfaction to the people who receive services

3. Research Conceptual Framework

Regarding the research at this time, the research team has determined concepts and theories for the research consisting of 3 main concepts, namely 1) concept of local government decentralization, 2) concept of local finance, and 3) concept of public services organization, which can be briefly summarized as follows:

1) Concept of local government decentralization- Local government originated from administration decentralization intending to promote people to participate in administration more by focusing on giving freedom and power for self-government. Local government is a form of decentralization resulting from government decentralization of the state to locality to open an opportunity for local people to take part in self-government. Likewise, Thai local government is decentralization to people to manage their own locality in aspects, namely administration, public services organization, self-local fiscal management especially for public services organization and care for life qualities of the people in their own locality. Thai local government originated and has existed for a long time. Moreover, plans and procedures were determined constructively in 1999. Determining Plans and Process of Decentralization to Local Government Organization Act B.E. 2542 (1999) was enacted. This is to determine plans and procedures in conducting decentralization. Pornchai Likitthamaroj (2007, Page 199) states mention the character of local government that local government must have exact territory to acknowledge areas of responsibility and to prevent overlapping work with other districts. The local government has a status of a juristic person. In other words, it has a legal right to issue local legislation or establishes necessary organizations to conduct affairs by itself. It is independent in managing work reasonably such as local finance, personnel management, and districts related making decisions. It may be under the supervision of the central government or central government representatives for the benefit of the local people. For Thailand, the form of local government can be categorized into provincial administration organizations, municipality (city municipality, town municipality, and sub-district municipality), sub-district administration organizations, Bangkok Metropolitan Administration, and the City of Pattaya.

2) Concept of local finance which is regarded as an important component of public finance or national finance consists of public finance, local finance, and state enterprise finance. Local finance is related to the government form of decentralization of Thailand where there are several forms of local government organizations, namely provincial administration organizations, city municipality, town municipality, sub-district municipality, Bangkok Metropolitan Administration a City of Pattaya spreading all over the country. Local finance is regarded as part of the decentralization of government and national administration between the central government and local government organizations. In this way, the government assigns fiscal power, duties, and responsibility to the local government organization so that it can make decisions freely regarding finance, namely income procurement, budget expenditures, incurring public debts, and fiscal administration without being under the control of the central government but being under control in some matters as necessary (Trirat Pokpalakorn and Waraporn Rungruangkit, 2006, Page 62). The local government organization has important duties and missions in providing public services to people in the area such as building roads, providing tap water services, care for cleanliness, making the system of public utility and public assistance the local level available. When the local government organization has to provide public services according to Determining Plans and Process of Decentralization to Local Government Organization Act B.E. 2542 (1999) with the content related to determining power and duties in organizing public services between the state and the local government organization and determining to have a committee for decentralization to the local government organization, the Act has determined power and duties of the local government organization related to the appropriation of proportion between the taxation of the state and the local government organization. This takes into consideration the duties of the state with the local government organization and among local government organizations themselves (Trirat Pokpalakorn and Waraporn Rungruangkit, 2006, Page 4). Because decentralization incurs a lot of expenses in organizing public services, the local government organization needs to procure incomes for use in its own local administration. Therefore, local finance has to do with the revenues and expenses of the local government organization. Moreover, local finance also includes incurring public debts. Therefore, local finance refers to a type of finance of the government's finance or public finance related to revenue procurement, expenditures, and incurrence of the public debt of local government organizations.

3) Concept of organizing public services refers to services or activities which the state establishes for public benefits or meeting the demand of people at large. The component of public services can be divided into 2 aspects, namely, for the first aspect, public services are activities under the direction or control of administration and for the second aspect, public services must have objectives for public benefits. People's demands are categorized into 2 types, namely demand to live comfortably and demand to demand to live safely. Therefore, for any activities which the state view as being necessary for living safely or living comfortably for the public, the state must do the activities. Moreover, regarding public services organizations, the state cannot provide public services for the benefit of any particular individuals or groups. The state must provide public services for everyone equally (Prayoon Kanchanadul, 1989., Page 4).

From the literature review, the research team can synthesize it to be the conceptual framework of the research as follows:

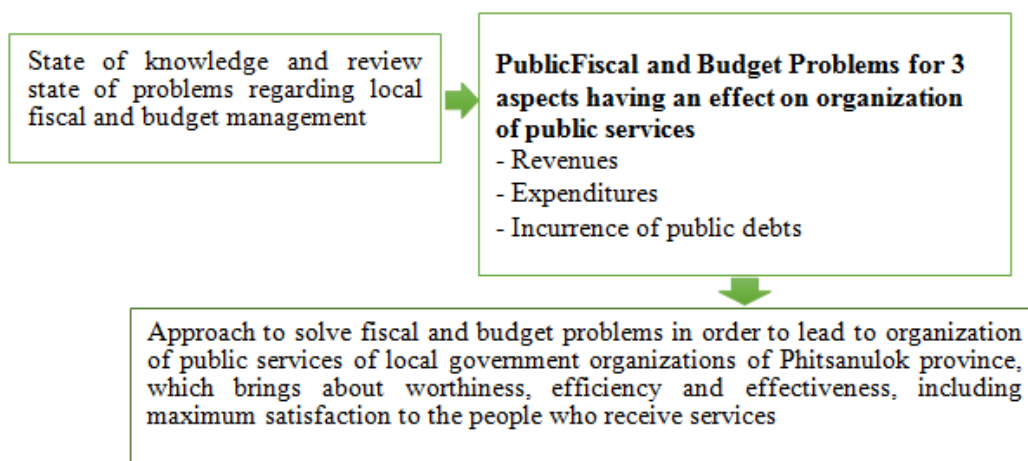


Figure 1: Research Conceptual Framework

4. Research Methodology

Regarding the study on the public fiscal and budget problems affecting organizing public services of the local government organization of Phitsanulok province, the researcher team used the research form "mixed method" between quantitative methods, qualitative methods, and the method of Meta Synthesis according to the objectives as follows: Knowledge and review problems regarding fiscal management and local budget, State of fiscal budget problems for 3 aspects affecting public services organization, namely revenue procurement, expenditures and incurrence of public debts, and ways to solve fiscal and budget problems to lead to public services organization of local government organizations of Phitsanulok province, which will bring about worthiness, efficiency, and effectiveness, including maximum satisfaction to the people who receive services with details of methodology as follows:

The target group used in the research at this time consisted of administrators of the local government organization or assigned representatives accounting for 20 people who were asked to answer questions from local government organizations in Phitsanulok province.

The instrument used in the research was divided into 2 parts. For qualitative research, interview forms were used and for quantitative research, questionnaires were used to collect data. This included synthesis of the research work and the thesis to survey the knowledge and revise literature related to the problems regarding local fiscal and budget management from 3 national research databases consisting of the Thalix database, Prapokklau Institute database, and The Thailand Research Fund (TRF) database. The reason to do this was to develop the knowledge state data to be a research instrument "questionnaire" regarding the problems of local fiscal management and the approach to upgrade public services organization of the local government organization of Phitsanulok province. Moreover, phone interviews were conducted with the sample group. For quantitative research, administrators of the local government organization or assigned representatives were asked to answer questions from local government organizations in Phitsanulok accounting for 20 locations. Answering rating scale questionnaires via telephones was conducted. There were 5 levels as follows:

- 5 refers to the highest
- 4 refers to very high
- 3 refers to moderate
- 2 refers to low
- 1 refers to the lowest

whereby regarding the criteria of scoring obtained from answering the questionnaire at this time, the interpretation criteria are determined according to the approach of Best (1977) with the measuring criteria as follows:

- An average score of 4.50 – 5.00 in the highest level
- An average score of 3.50 – 4.49 in a high level

An average score of	2.50 – 3.49	in a moderate level
An average score of	1.50 – 2.49	in a low level
An average score of	1.00 – 1.49	in the lowest level

For qualitative research, important informants were administrators of local government organizations or the head of the finance section in the district of Phitsanulok province. They answered the questionnaire via phone.

Data analysis and statistics used

Data analysis was divided into 2 types, namely

(1) Quantitative data analysis

For quantitative data from the questionnaire, the researcher team conducted data analysis by finding statistical values for data analysis from the questionnaire. The statistics were used to find percentage, frequency, average (\bar{X}), and standard deviation. (S.D.).

2) Qualitative data analysis

For qualitative data, the researcher team conducted content analysis by organizing groups of data in order and categorizing types of data, coding, interpretative practice, and did descriptive and narrative presentation.

5. Conclusion and Discussion

The study was divided into 3 parts to meet the objectives of the research as follows: 1) results of synthesizing the knowledge regarding problems of local finance, 2) results of analysis of the public fiscal and budget problems for 3 aspects affecting organizing public services, namely revenue procurement, expenses and incurrence of public debts and 3) results of data analysis of the approach for solving problems to lead to public services organization of local government organizations of Phitsanulok province, which will bring about worthiness, efficiency, and effectiveness, including maximum satisfaction to the people who receive services with details of research results as follows:

1 (Results of synthesizing the knowledge regarding the state of local fiscal and budget problems

The study on fiscal decentralization of local government organizations at every level from provincial administrative organizations, municipalities, sub-district administrative organizations, Metropolitan Bangkok Administration, and City of Pattaya, including the study on performance results which occurred in terms of income sufficiency, administration, and operation according to the project as well as public participation reveals the problems of fiscal decentralization. Moreover, the research party focused on fiscal efficiency by studying the use of the fiscal information system in making the database and operating with information technology. The objective was to know statuses, problems, and guidelines for developing the information system of local finance sustainably aimed to be an important guideline in the future. Regarding many research works, the study showed problems of organizing local revenues collection inefficiently, problems of allotment of revenue collection between the central government and local government organizations as well as developing systems and instruments which will help each provincial administrative organization conduct taxation with maximum efficiency such as tobacco taxes, However, the research work focused on efficient revenue collection, management systems, accounting control systems, document systems and the taxation monitoring system suitable with economic and social conditions of each project-participating provincial administrative organizations. However, for the research of local finance, there are still issues of social fairness and equality of local revenues. Research results reveal that these issues are important and are waiting for solutions and efficient and effective local fiscal development with more clarity of roles and duties of local government organizations whereby fairness and equality of revenues are focused and public satisfaction and opinions as service receivers are main principles to hold on to.

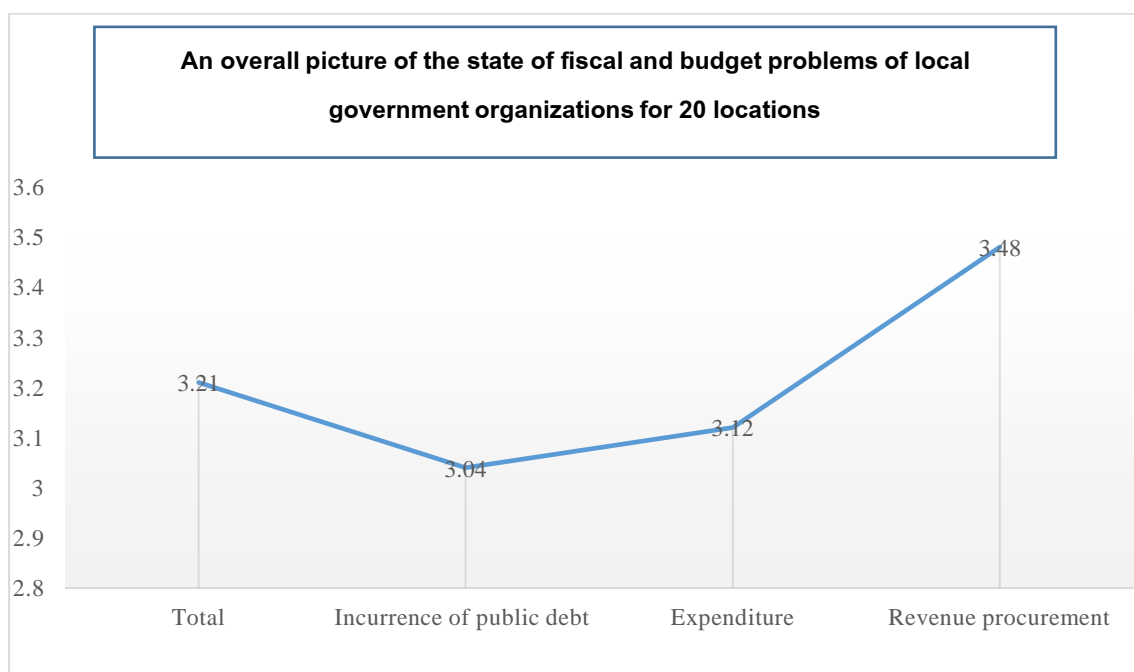
Moreover, regarding problems and obstacles of administration, fiscal decentralization, and operation of local finance, because Thailand has a large number of local government agencies, there are many diversities in terms of local basic characteristics. This has an effect on the design of suitable and sustainable local fiscal management in each context and each district is still not ready in terms of development administration. Some local government organizations dare not to collect taxes because they are afraid taxation will affect political stronghold, including the overlapping structure of local government organizations among the provincial administrative organization, municipalities, and sub-district administrative organizations. This is the reason why it is difficult to have a clear division. Due to law or rules and regulations which are obstacles in the above-mentioned and the problems of the structure of local finance, which depends on revenues from the government, taxes cannot be collected fully and local agencies cannot directly collect taxes by themselves. As a result, problems of local revenues arise because

the revenues are not enough to be used for local development especially at the municipality level. Because for the local authority, there are only 3 main types of taxation, namely property tax, local maintenance tax, board, label tax, faults exist in terms of tax bases and tax rates. Therefore, revenues cannot be created for local government organizations.

Moreover, problems of local fiscal management can be summarized according to groups of stakeholders categorized into the government, local government organizations and the public and problems related to each group can be summarized as follows: 1) problems of local fiscal management related to "the government" consist of budget restrictions whereby revenues allocated to local government organizations are not enough for local development, 2) problems of relationships and conflicts between local government organizations and central agencies and problems related to law, rules and letters ordering budgeting regarding procurement and budget disbursement without clarity and consistency with the demand of local government organizations, 3) problems of local fiscal management related to "local government organizations" involving problems of rules and regulations and operation methods, restrictions in terms of personnel in collecting revenues and fiscal operation and the image of corruption of local government organizations resulting in setting up the checking system which is so strict that local government organizations dare not to take any actions different from traditional methods of operation and 4) problems of fiscal management related to "the public" consisting of lack of conscious in paying taxes and preference of tax avoidance, exploitation of political ties for tax deduction and problems of checking budget expenditures from the public sector.

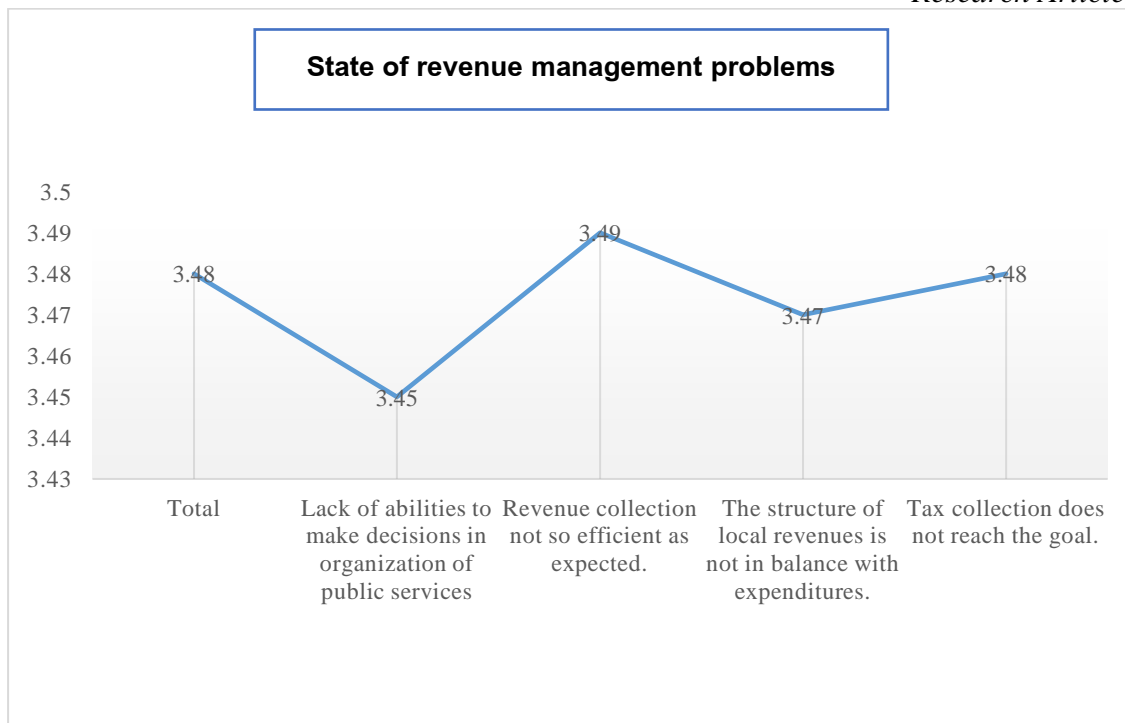
2 (Results of analyzing the public fiscal and budget problems for 3 aspects affecting public services organization, namely revenue procurement, expenditures, and incurrence of public debts

Table 1 Results of data analysis to find average (\bar{X}) and standard deviation (S.D.) regarding the public fiscal and budget problems for 3 aspects affecting public services organization, namely revenue procurement, expenditure, and public debt incurrence



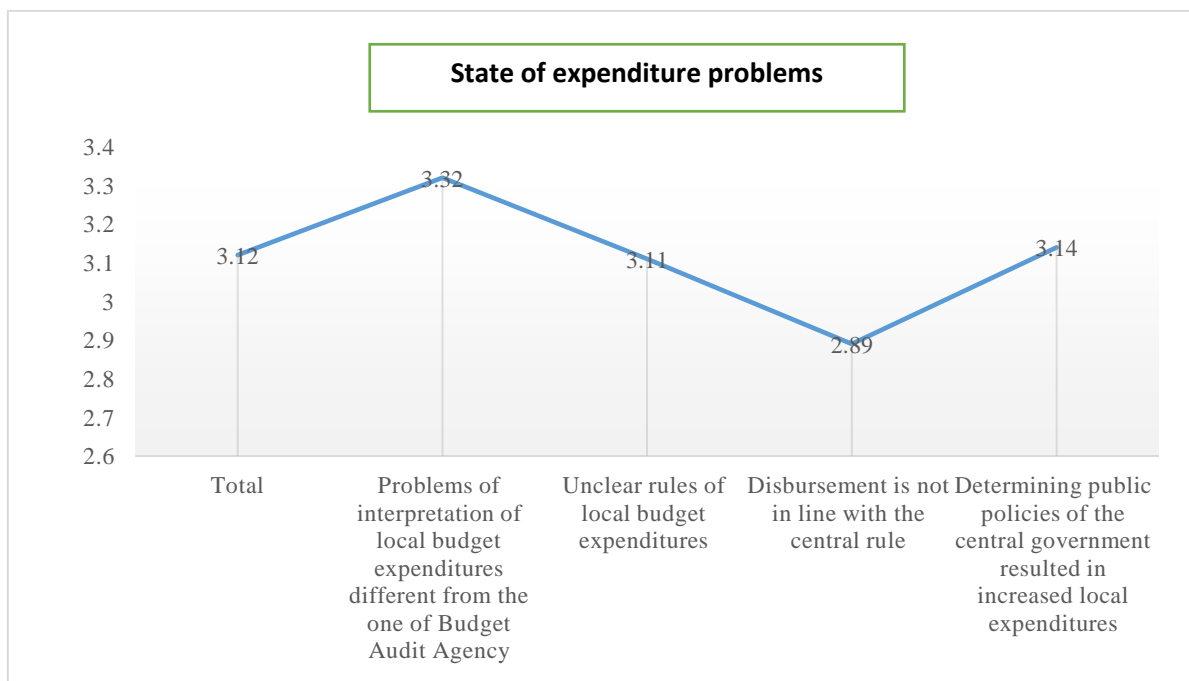
From Chart 1, it was found out that the public fiscal and budget problems for 3 aspects affecting public services organization in an overall picture was at a moderate level with average and standard deviation accounting for (\bar{X}) 3.21 and S.D = .0.72 respectively. The aspect with the most problem was Revenue procurement (\bar{X}) 3.48, S.D = .0.72). This was followed by Expenditure (\bar{X}) 3.12, S.D = .0.68) and Public debt incurrence with average and standard deviation accounting for (\bar{X}) 3.04 and S.D = .0.77 respectively.

Table 2 Results of data analysis to find average (\bar{X}) and standard deviation (S.D.) regarding the public fiscal and budget problems affecting public services organization in terms of revenue procurement.



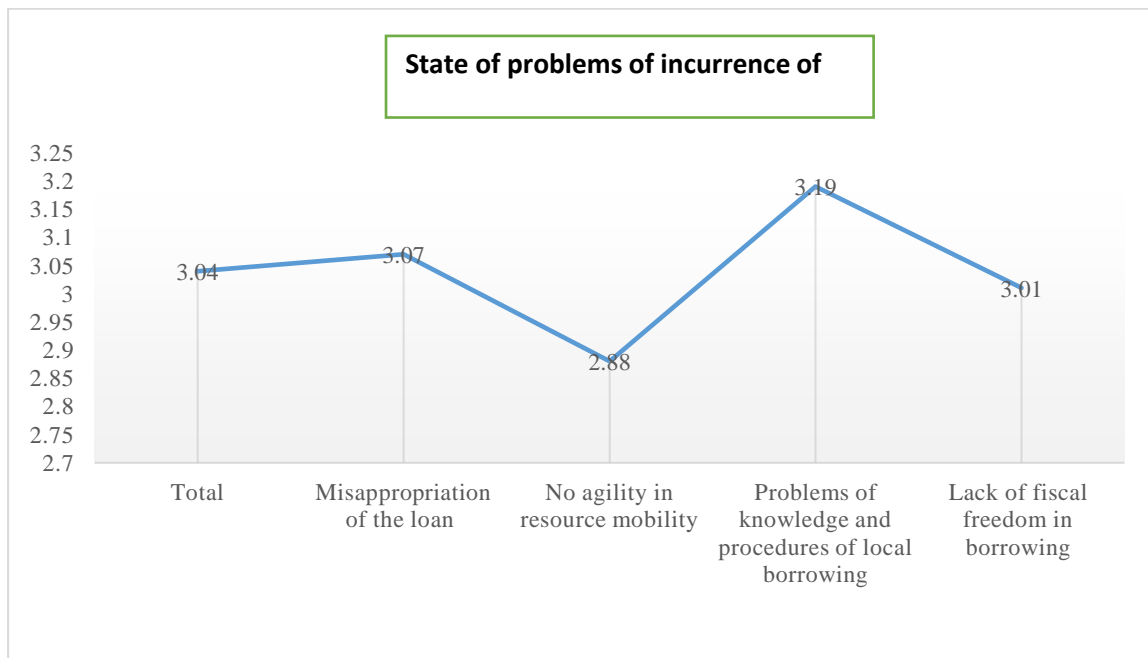
From Chart 2, it was found out that the public fiscal and budget problems affecting public services organization in terms of revenue procurement in an overall picture was at a moderate level with average and standard deviation accounting for (\bar{X}) 3.48 and S.D = .072. The item with the most problems was Revenue collection not so efficient as expected with average and standard deviation accounting for (\bar{X}) 3.49 and S.D = .069. This was followed by Tax collection does not reach the goal $3.48 = (\bar{X})$, S.D = .077(, The structure of legal revenues is not in balance with expenditures with average and standard deviation $= (\bar{X})$ 3.47, S.D = .072(and Lack of abilities to make decisions in public services organization $(= (\bar{X})$ 3.45, S.D = .072(

Table 3 Results of data analysis to find average (\bar{X}) and standard deviation (S.D.) regarding the public fiscal and budget problems affecting public services organization in terms of expenditures



From Chart 3, it was found out that the public fiscal and budget problems affecting public services organizations in terms of expenditures in an overall picture was at a moderate level with average and standard deviation accounting for $(\bar{X})3.12$ and $S.D = .068$. The item with the most problems was Problems of interpretation of local budget expenditures different from the one of Budget Audit Agency with average and standard deviation accounting for $(\bar{X})3.32$ and $S.D = .070$. This was followed by Determining public policies of the central government resulted in increased local expenditures $(\bar{X})3.14$, $S.D = .071$, Unclear rules of local budget expenditures $(\bar{X})3.11$, $S.D = .063$ and Disbursement is not in line with the central rule $(\bar{X})2.89$, $S.D = .067$.

Table 4 Results of data analysis to find average (\bar{X}) and standard deviation (S.D.) regarding the public fiscal and budget problems affecting public services organization in terms of the incurrence of public debt.



From Chart 4, it was found out that the public fiscal and budget problems affecting public services organization in terms of incurrence of public debt in an overall picture was at a moderate level with average and standard deviation accounting for $(\bar{X})3.04$ and $S.D = .077$. The item with the most problems was Problems of knowledge and procedures of local borrowing with average and standard deviation accounting for $(\bar{X})3.19$ and $S.D = .079$. This was followed by Misappropriation of the loan $(\bar{X})3.07$, $S.D = .078$, Lack of fiscal freedom in borrowing $(\bar{X})3.01$, $S.D = .075$ and No agility in resource mobility $(\bar{X})2.88$, $S.D = .076$.

3(Analysis results of ways to solve fiscal and budget problems to lead to public services organization of local government organizations of Phitsanulok province, which will bring about worthiness, efficiency, and effectiveness, including maximum satisfaction to the people who receive services

Development in fiscal and budget administration of local government organizations should be promoted to lead to public services organization, which brings about worthiness, efficiency, and effectiveness as well as maximum satisfaction to people who receive services. This can be done through connection with the government due to the fact the government is the one who determines policies and transfers mission and duties to the local government organization to operate. Therefore, the transferred policy should emphasize the development and fiscal and budget administration of the local government organization seriously. Moreover, the government should extend tax bases and determine income sources to the district. For example, tourism taxes can be collected from accommodation businesses, travel agencies, etc. Moreover, the government should give tax incentives to firms in the tourism industry which support local cultural conservation financially as well as setting funds from tourism taxes to conserve and develop tourism sustainably. This is to be done so that districts can have more sources of

incomes for collection, including other sources of incomes or a new source of incomes occurring in the district as in the concept of Direk Patamasiri (2010) How points out the fact that potentials in tax collection of local government organizations are still at a low level and it is controlled by the government. Therefore, the government should play a role in providing funding for the district. This means that local government organizations will receive the transferred money regarded as not to be local taxes. Responsibilities of expenditures and income shares are in the state of no balance. In the same way, the concept of Soonthonrachai Chobyot (2011) presents that the state of current local fiscal problems reflects the fact that the control comes from the government sector by using the budget as an instrument. As a result, the district cannot depend on itself.

6. Recommendation

For the research at this time, the researcher team has suggestions for 2 levels as follows:

1 (Policy suggestions)

(1)The state should give fiscal freedom to local government organizations truly according to the guideline of administrative decentralization. This is because local government organizations should receive authority in fiscal administration for public services organizations according to characteristics of area contexts with differences.

(2)The state should have policies regarding increasing channels of revenue collection or new tax forms development for local government organizations especially for the local area with low incomes. Moreover, it should determine/ prepare for tax maps of every local government organization to be modern because tax maps are important instruments in collecting revenues of local government organizations.

3 (The law related to budget expenditures in organizing public services of local government organizations should be improved to be clear and in the same direction as budget audit agencies from the central sector.

2 (Suggestions for next research)

1 (The same issues with local government organizations in other areas should be studied and the obtained results are to be compared to see differences in the state of fiscal problems and upgrading public services organization with more efficiency.

2 (Quantitative research should be conducted to study fiscal success factors and upgrading public services of local government organizations.

3 (Guidelines of revenue collection development and new tax forms for local government organizations should be studied to increase revenues to local government organizations.

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