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**FACTORS AFFECTING THE EFFICIENCY OF FISCAL ADMINISTRATION
OF SUBDISTRICT ADMINISTRATION ORGANIZATION : A CASE STUDY OF
PRANAKHON SI AYUTTHAYA PROVINCE**

MATIMA TANPRAYOON

อภิรักษ์พนาศาร

ภาค

บัณฑิตวิทยาลัย มหาวิทยาลัยมหิดล

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Thesis

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This study explores the factors affecting the efficiency of fiscal administration of subdistrict administration organizations in Pranakhon Si Ayutthaya Province. Research was undertaken using a questionnaire. The sample group of 253 was asked for their opinions towards the efficiency of fiscal administration in subdistrict administration organizations. The SPSS for Windows (Statistical Package for Social science) was used for the data analysis. The percentage, arithmetic mean, and Chi – square techniques were used to present and analysis data.

The findings of this research show that there are four (4) major categories of factors affecting the efficiency of fiscal administration : (1) Personal factors which are experience in fiscal administration, length of time working in the subdistrict administration organizations, training experience in fiscal administration ; (2) Leader's characteristics factors which are initiatives, honesty and the ability to build up good understanding among members ; (3) Administration factors which are planning , organization structure , the job description , the placement of right persons to the right jobs, the exercising of power according to the laws and regulations, the follow up and assessment, the audit and control ; and , (4) Levels of subdistrict administration organizations .

The results of this research work can be used for the development of SAO's in the development of efficiency of fiscal administration the income development and the expenditure development .

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มติมา ตันประยูร : ปัจจัยที่มีผลต่อประสิทธิภาพการบริหารจัดการด้านการคลังขององค์การบริหารส่วนตำบล : กรณีศึกษาจังหวัดพระนครศรีอยุธยา (FACTORS AFFECTING THE EFFICIENCY OF FISCAL ADMINISTRATION OF SUBDISTRICT ADMINISTRATION ORGANIZATION : A CASE STUDY OF PRANAKHON SI AYUTTHAYA PROVINCE) คณะกรรมการควบคุมวิทยานิพนธ์ : ศิริรัตน์ ชุณหคล้าย Ph.D. (Public Administration) จิราพร จักรไพวงศ์ ศศ.ม. (สิ่งแวดล้อม) รัชดา ธนาดิเรก M.A., MACC. 100 หน้า ISBN 974-04-0587-8

การศึกษาวิจัยเรื่องปัจจัยที่มีผลต่อประสิทธิภาพการบริหารจัดการด้านการคลังขององค์การบริหารส่วนตำบล กรณีศึกษาจังหวัดพระนครศรีอยุธยา ศึกษาโดยใช้แบบสอบถามความคิดเห็นต่อประสิทธิภาพการบริหารจัดการด้านการคลังขององค์การบริหารส่วนตำบลจากตัวอย่างประชากรจำนวน 253 ราย ประมวลผลข้อมูลโดยใช้โปรแกรมสำเร็จรูป SPSS เพื่อนำเสนอข้อมูล วิเคราะห์ข้อมูลโดยใช้อัตราส่วน ร้อยละ ค่าเฉลี่ยเลขคณิต และสถิติ Chi-square

ผลการศึกษาพบว่าปัจจัยที่มีผลต่อประสิทธิภาพการบริหารจัดการด้านการคลังคือ (1) ปัจจัยส่วนบุคคล ได้แก่ ประสบการณ์ด้านการบริหารจัดการด้านการคลัง ระยะเวลาที่ปฏิบัติหน้าที่ในองค์การบริหารส่วนตำบล การฝึกอบรมด้านการบริหารจัดการด้านการคลัง (2) ปัจจัยลักษณะของผู้นำ ได้แก่ การมีความคิดริเริ่มสร้างสรรค์ ความซื่อสัตย์สุจริต และการสร้างความเข้าใจอันดีระหว่างสมาชิก (3) ปัจจัยการบริหารจัดการ ได้แก่ การวางแผน โครงสร้างองค์การ การกำหนดอำนาจหน้าที่ การจัดบุคคลให้เหมาะสมกับงาน การใช้อำนาจตามกฎหมายและการปฏิบัติตามระเบียบ การติดตามและประเมินผล การตรวจสอบและควบคุม และ (4) ระดับชั้นขององค์การบริหารส่วนตำบล

ผลจากการศึกษาในครั้งนี้ สามารถนำไปใช้ในการพัฒนาองค์การบริหารส่วนตำบลในด้านการพัฒนาประสิทธิภาพการบริหารจัดการด้านการคลัง ด้านการพัฒนารายได้ และด้านการพัฒนาการจ่าย

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CHAPTER I

INTRODUCTION

Background and Significance of the problem

Roscoe C. Martin (Refer to Chuwoug Chayabutra, 1996 : 11) wrote in the book named Grass Roots that “local government is a fundamental factor that is important to human well being. Without the local government, other forms of government are meaningless.” Thailand is well aware of the significance of the local government by trying to develop each organization for the increase of administrative ability, and to make the organization capable of being the administrative and governing unit to help people and societies to good development and sustainability. Now local government in Thailand has several forms. The subdistrict administration organization : SAO (onggan borihan suan tumbon) is a form and being a local government at the bottom line. There are many SAO distributed in the local area all over the country. The SAO originated because of the SAO Act of 1956. The legal organization can collect revenue. The SAO and the subdistrict council (sapa tumbon) originated because of the Local government Act of 1914. But the subdistrict council is not legal, it is only an official unit in the regional administrative organization.

The ministry of interior’s orders and laws then have the impact to the authority and status of the SAO. The SAO was once considered an organization in the subdistrict council but became a separate organization later. The status of the SAO however was an official unit in the regional administrative organization under the control of the

District Sheriff (Nai Amphoe) and the Provincial Governor. This made the SAO lack of flexibility and having no autonomy in administration. This situation also brought to the call for more freedom of administration of this organization.

Now the rapid growth of information technology makes incidents happening in a country and in the world diffuse rapidly. This also includes the democratic idea and the distribution of the administrative power to the regional organizations. There is a continuous calling for the freedom and much more authority of the local governing organization. The Thai government then acknowledged the calling by issuing the subdistrict council and the SAO act of 1994. This act makes the two organizations have the juristic position and if a subdistrict council, having a certain amount of income according to the law, can be upgraded to be a SAO. From the subdistrict council and the SAO act of 1996 and the renewed act of 1999 makes the SAO being beyond the provincial and the district officers, control and also being able to issue rules and regulations for people in the area. The SAO also have a wide range of authorities and responsibilities not only the income collection, the fiscal administration but also other authorities and responsibilities that will help develop subdistricts in political, social, economical and cultural ways.

The answer to the call of people for the development in the democratic way is however a good thing if the organization is ready. On the contrary, the lack of readiness of the organization and urgent management without the study of the possibilities of the organization in having more tasks while the personals are not trained enough to have knowledge and experience in administration will lead to the

inefficient organization. Research findings that supports these comments are the followings:-The SAO lack of the administrative capability. Some projects do not lead to sustainable development. The inefficiency of financial administration is the most important because it is regarded as the one important in every level of the state governing organizations. The financial administration also means the income analysis, the planning, the budget making, the budget administration and the procurement activities. These kinds of work need the efficient administrators and officers who know much about the budget system or else the SAO will undoubtedly face a lot of problems. The fiscal administration should be more efficient because of the rapid growth of population that will lead to the useful service allocation for the happy life of people.

Ayutthaya province used to have the agro socio economic condition. With the industrial distribution policy from Bangkok to the outside provinces and because of having a good location, there are many foreign companies and joint venture companies in Ayutthaya now. There manufactures produce export goods. This makes a change in the socio economic situation of Ayutthaya to be a semi-industrial province. Ayutthaya was the ancient city during Ayutthaya period. In 1991 the UNESCO proclaimed Ayutthaya the world heritage city. Tourism industry also makes a lot of income to the province. There are 130 SAO in this province. There organizations are in 16 districts (Amphoes). These organizations are classified into 5 levels, considering from the different incomes. The researcher sees that this province

has various sample groups which will influence the research work so she chooses Ayutthaya as the case study.

Therefore, it is very necessary to study the efficiency of fiscal administration of subdistrict administration organization in this province to find out what are important factors affecting the efficiency of the fiscal administration. The research findings will be useful for the development of fiscal and budget works of the SAO.

Research Objectives

1. To study factors affecting the efficiency of fiscal administration of the SAO.
2. To know the problems and constrains of fiscal administration of the SAO.

Research Area

The researcher has set the following research area

1. To study the SAO in Ayutthaya. There are 130 organizations in 16 districts (amphoes). Some are in towns, some are in the rural country. They are classified into 5 levels.

- 1.1 Three first class organizations, having 20 million baht income a year (not include the budget subsidized by the government)

- 1.2 Three second class organizations, having income from 12-20 million baht a year.

1.3 Four third class, having income at 6-12 million baht a year.

1.4 Twelve fourth class organizations, having income at 3-6 million baht a year.

1.5 One hundred and eight fifth class organizations, having income at 3 million baht.

2. Study the following factors

2.1 Personnel factor

2.2 Leader's characteristics factor

2.3 Management factor

2.4 Levels of the organizations

Variables used for the study

From the study of concepts and theories about the efficiency, the administration and management, the fiscal and the fiscal administration, the local government and the related research works, the researcher can set the following variables or factors.

1. Independent Variables consist of 4 factors

Factor 1. Personnels

Consist of the administrative committee, the chief of SAO (palud onggan borihan suan tumbon) and the head of Fiscal Division. The variable used for the study are :-

- 1.1 Education level
- 1.2 Experience in fiscal administration
- 1.3 Duration of work in the organization
- 1.4 Training experience in fiscal administration

Factor 2. Leader's characteristics

Variables used for the study are the personnel's opinions towards the leadership.

- 1.1 Initiatives
- 1.2 Honesty in working
- 1.3 Ability to build up good understanding among organizations members

Factor 3. Management.

Variables used for the study are the personnel's opinions towards the management of the organization.

- 3.1 Planning
- 3.2 Restructuring of administration
- 3.3 The delimitation of power
- 3.4 The staffing
- 3.5 The power utilization
- 3.6 The follow up and evaluation
- 3.7 The audit and control

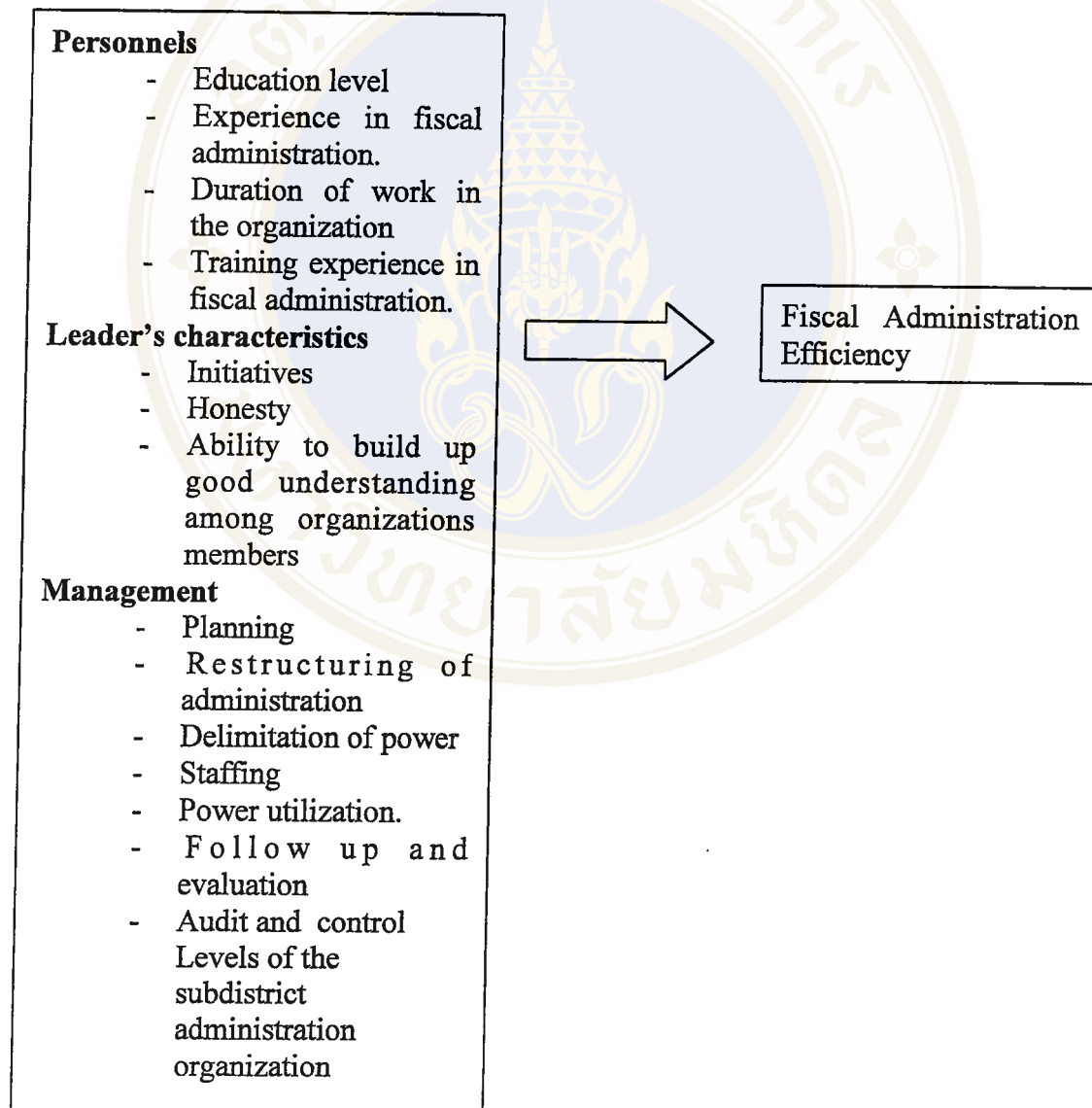
Factor 4. Levels of subdistrict administration organizations : 1st, 2nd, 3rd, 4th, 5th level

2. Dependent Variable is the efficiency of fiscal administration of SAO.

Conceptual Framework

Independent Variables

Dependent Variable



Definition of Terms used in the research

The definitions of terms used in this research are the followings

Fiscal Administration means the policy making and planning, the operation of plan, the financial control such as the local tax gathering, planning, the income estimation, the budget and the account making, and the financial audit.

Efficiency in the fiscal administration means the administrative achievement according to the fiscal roles of the SAO from the budget and financial laws of the organizations, from the opinions of personnels towards the efficiency of fiscal administration consisting of the income gathering, planning, the income estimation, the budget and the account making, the control and the financial audit.

Personnels means those who work in the subdistrict administration organizations. They are the SAO's chief and the head of the fiscal division.

Subdistrict Administration Organization (SAO) means the lowest level of local government organization formed by the subdistric council and the SAO acts 1994 and the newly approve act of 1999.

Administrators means the administrative committee of the SAO formed by the acts.

Factors means the characteristics or the components that make the fiscal administration more effective.

Budgeting means the budget making by the budget procedures of the local government organization of 1998.

Account means the accounting, the income and expenditure recording, the financial report

Audit means the financial audit, the daily and monthly accounting.

Research Hypothesis

Personnel Factors : the level of education, experience in the financial management, duration of work in the organization, and training experience in fiscal administration all have correlation with the efficiency of the fiscal administration.

1. Leader character factors correlate with the efficiency of fiscal administration.
2. Management factors correlate with the efficiency of fiscal administration.
3. Levels of the organizations correlate with the efficiency of fiscal administration.

The research advantages

1. The research findings will tell us the factors affecting the efficiency of fiscal administration of SAO
2. The research findings will tell us the problems and constrains of fiscal administration of SAO

CHAPTER 2

REVIEW OF LITERATURE

On revision of the related literature, the researcher had made, in order to be clear about the following topics.

1. The concepts about efficiency.
2. Concepts and theories about administration and management.
3. Concepts about local government.
4. Knowledge about District Administration Organization.
5. The related research works.

Concepts about efficiency

Rajabundit (1982 : 510) Efficiency is the ability that yield to the result of works.

So Seta butra (1988 : 226) means ability, potentiality that bring to the desired result.

Chub Kanjanapakorn (1983 : 62-63) Efficiency is the concept or desire we wish in the administration in democratic system, regime for the highest result superior to the budget we spent and cause human satisfaction. Efficient administration not only/ sometimes doesn't emphasize the direct benefit but also emphasize the results and happiness of mankind.

Rapee Kaewchareon and Tittaya Suwannachot (1967 : 5) Efficiency means adroit for the success of working.

Schermerhom, J.R., Hunt, J.G. Osborn, R.N. 1991 referenced by Somwang Pitiyaniwattana. (1996 : 35-36) Efficiency means a management condition that is goes smooth, quickly properly and democratic having no compulsion, deception, and extortion. So the measurement of efficient management is the consideration of the smoothness, quickness neatness and democracy that can be seen from the ways the organization has and expresses.

The study of efficiency and productivity in the form of effectiveness has 2 dimensions. One in the form of efficient production another in the form of efficient usage. The inputs of the a high efficient organization is at the production process that brings out productivity according to the organization’s targets, and having process to use inputs beneficially without wastes see figure 2.1

Production Effectiveness	High	Moderate Efficiency Moderate Productivity	Moderate Efficiency Moderate Productivity
	Low	Moderate Efficiency Moderate Productivity	Moderate Efficiency Moderate Productivity
		Low	High

Production of Input Usages.

Figure 2.1 Productivity of 2 Dimensions Production

From Schermerhorn, J.R., Hunt, J.G. Osborn, R.N.'s views, the study of the organization's efficiency will give emphasis not only on the importance of outputs and inputs for measuring total productivity but also effectiveness of production and inputs. This method is suitable for the study of the organization efficiency that human resources are used in the production process eg. Government offices, education institutions and business banks.

Millet (1954 : 4) defines efficiency as the results of work that cause satisfaction and benefit produced.

Management efficiency means the ability to lay down principles and working procedures for the highest benefit satisfied by the service receivers, the organization and the workers. The output should be high in quantitative and qualitative terms, with the concern of producers and consumers 'satisfaction

The formula is the following.

$$E = (O - I) + S$$

When E = Efficiency

I = Input

O = Output

S = Satisfaction of service receiver

Satisfaction = Achievement + Aspiration.

Simon (1960 Referenced in Somboon Sonprapha, 1996 : 39) said that to consider the highest efficiency of a work is to look at the relation of inputs and outputs of the work. It can be concluded that efficiency is equal to output.

Peterson & Plowman (1953 referenced in Lila Sinanukraw, 250 : 27) said that efficiency consists of the 5 important factors.

1. High quality of work means the high satisfaction of the producers and the consumers.
2. The quantity of work best suits to the organization's expectation.
3. The time spent for work should be suitable for the quality and quantity of work and should agree to the situation and limitation.
4. The working methods should be modernized, appropriate to the work and agreeable to the principles.
5. The total costs should be appropriate to the work, time and the methods. That is to say little cost and the most profit.

Becker & Neuhauser (1975 : 92-93) proposed the Model of Organization Efficiency. He said that the organization efficiency should not only be considered at the factors of man, money, materials that are inputs and the outputs of the organization that reached the targets, the organization in the open system society still has many factors to be considered like the following hypotheses.

1. If there is a low task environment complexity but high certainty, a clear and precise rules and regulations, in the organization, there will lead to the efficiency more easily than the organization having high task – environment complexity with uncertainty.
2. By setting a clear procedure rules and regulations will bring more efficiency.

3. A clearly seen result of work has a positive relation with efficiency.
4. If the two factors are considered jointly, the setting of a clear procedure, rules and regulations and the output of work will have more relation with the efficiency than considered with each factors separately.

Mc kinsey and Company has developed the model called “The 7- S framework” for the development of strategic working. The 7 – S framework are.

1. Strategic
2. Structure
3. System
4. Style
5. Skill
6. Staff

7. Shared value or Superordinate goals. The 7 – S fremework tries to indicate the relationship and the congruence of the 7 factors that help to have the efficient organization (Dess and Miller, 1993 : 234 – 235). See the picture below.

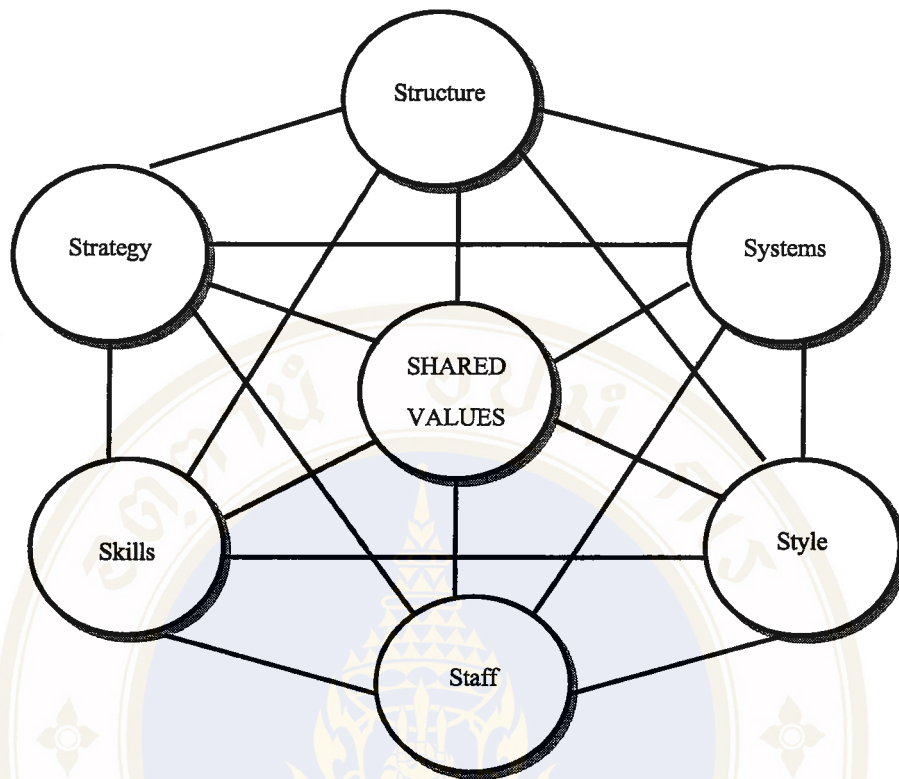


Figure 2.2 The Mc Kinsey 7- S Framework

Administration and management theoretical Perspectives

Thongchai Santiwong (1997 : 1) defines management as one or many executiur's responsibility to help personels in various divisions in an organization to work together or separately to reach the target goals.

Aroon Raktham (1984 : 18) Administration as a work of 2 persons more for the mutual success under the economical and efficient principles, and the success is satisfied by the administrators.

Pride, Hughes & Kapoor (1996 : 172) Management is the process of manpower and resources cordination in doing works for the organization's goals. In general, man, money, material and information are often used in the administration.

Kreitner Robert (1995 : 5) Management is the process one uses when working with other persons, in order to reach the organization's goal. Under the changing environment, management has 5 main components.

1. Working with others and by other people
2. How to reach the organization's objectives
3. The balance of efficiency and effectiveness
4. Using of limited resources
5. Management of changing environment.

Chavery Bonnie (1996 : 4-5) Management is the process used for reaching the organization's goals. The main tasks of management always deal with planning, organizing, directing, and controlling.

Planning is the goal setting and making a decision how to do in order to reach the goal.

Organizing is the provision and the integration of resources in order to make it a successful plan.

Directing will influence others because it will help to build up the behavior necessary for working to reach the organization's goals.

Controlling is the way to set up the organization's activities in corresponding to the criteria and the goals set by the organization.

Heri Fayol (1916 in Pailin Phongsai, 1992 : 13) Administration consists of 5 components.

1. Planning There must be the situation analysis in order to form the structure of the administration. Planning must depend on the necessity and needs of the organization in the future.
2. Systeming means the structural setting of activities, materials and workers to accomplish the organization's tasks. This requires the effective coordination among various resources.
3. Ordering is the leader's arts, to make the organization reach the goals by making a good behavior model, and having the audit once in a while.
4. Coordinating Coordination and the harmony making will be a way to help the organization reach the goals.
5. Controlling is the inspection whether everything goes according to the activities given, such as the utilization of materials, men and other resources.

Kreitner Robert (1995 : 15) Efficient and effective management should comprise of 8 tasks. They are planning, decision making, organizing, staffing, communicating, motivating, directing, and controlling.

Henry Mintzberg (referenced by Thongchai Santiwongse, 1997 : 2) showed that the administrators have to roles that can be classified into 3 groups.

1. Interpersonal Roles

1.1 as a legitimate leader

1.2 as a leader (motivator)

1.3 as a middle man (to cooperate with colleagues)

2. Informational Roles

2.1 as a data collector

2.2 as a data distributor

2.3 as an informant

3. Decisional Roles

3.1 as an initiator

3.2 as a problem – solving man

3.3 as a resource provider

3.4 as a mediator

Pride, Hughes & Kapoor (1996 : 175) said that the administrator's basic management duties are the planning, the organizing, the leading and motivating and the controlling.

Wehrick & Koontz (1994 : 15) said that the manager's duties are the planning, the organizing, the staffing, the leading, the controlling and the coordinating.

Henry Albers (referenced by Phailin Phongsai, 1993 : 23) set the continuous management process as follows :

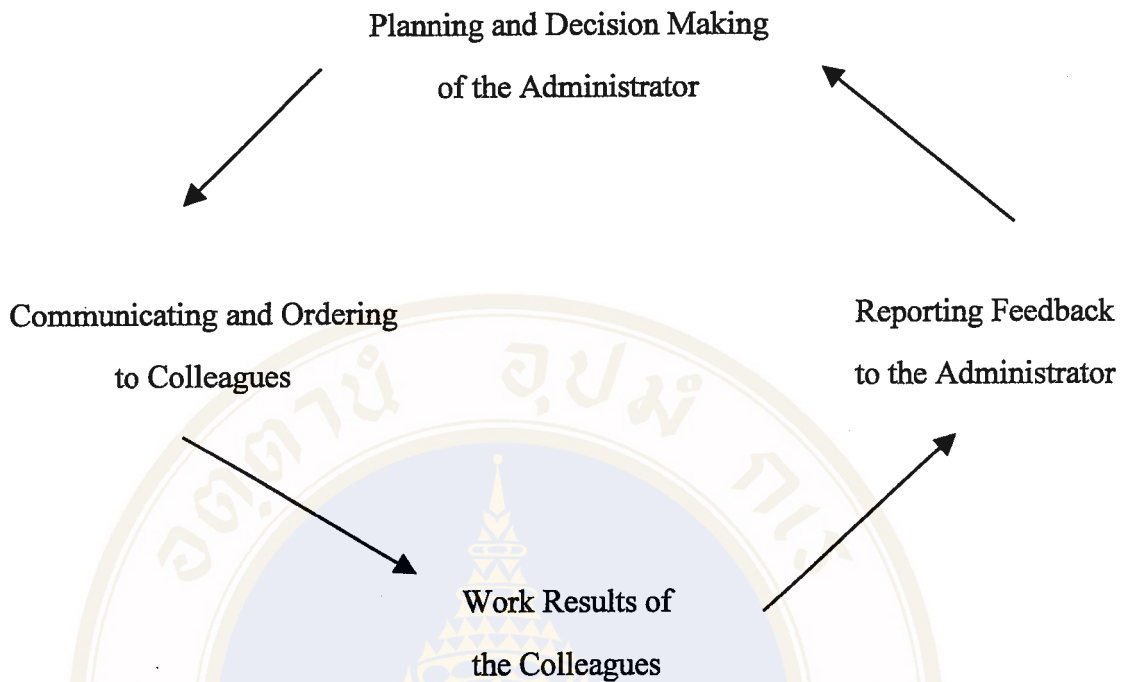


Figure 2.3 Continuous Management Process

The continuous management process will start from planning which is the formulation of norms of the organization to the use of norms by the members and then reporting the result of works to the administrator. If the result of works does not suit to the organization's goals, the continuous management process will begin again.

From all the concepts and theories mentioned, management is the process that arts and tactics are used by the manager with the cooperation among organization members for the reach of the organization's goals. The efficient and effective management, the manager has to carry on the fundamental tasks. They are planning, organizing, staffing, directing and controlling.

Concepts and theories about finance and financial management

1. Definitions

Musgrave (1980 refer to Wiwat Aimpraiwan, 1998 : 6) Finance has the subject matters dealing with the level of the access to the economic roles of the government, the resource allocation and income distribution of people.

Veseth (1984 : xi) gives the definition of public finance as the government's economic analysis on what the government should do, what the good directions are, what alternatives should the government use for taxation and expenditure for the benefit of consumers, workers and enterprises.

Aronson (1985 : 23) defines public finance as the study of the government's financial activities dealing with the scarce resource allocation, and giving emphasis on the productivity of the resource allocation.

Phaisan Chaimongkol (1974 : 3) defines finance as the study of facts, principles, methods, and effects that influence the revenue and expenditure of the government and the debt management of the government.

Finance Ministry (1975 : 76-77) Finance is the state monetary management and the public monetary management.

From the above definition, the government has 3 following functions.

1. The resource allocation.
2. The income and wealth distribution.
3. The economic stabilization.

2. Finance Administration

Barkhead (1965 refer to Verawatana Wongwongwai, 1992 : 22) defines finance administration as the income management, the expenditure limits, the budget making, the material procurement and the employment, the account and audit.

Reed and Swain (1990 : 3) defines public finance administration as the state's assets and debt management, how to manage the in flow the circulating and out flow money.

Phillips (1954 : 259) gave the idea that financial management is the management in an organization that has enough money, to be sure that the money has been spent legally and effectively. The main function of the public finance is the budgetary, the accountancy, the taxation appraisal, the procurement and the account audit.

3. Local Finance

Kittipit Wilaijit (1976 : 13) defines the local finance as the financial administration about the facts of how to get the income and the expenditure. Principles, methods and the results occur from the administration of the local administrative unit. The administration also include the contents about the income, the expenditure, the debts, the budget, the accountancy, the expenditure control and the account audit in the limited period of time.

Prayad Hongtongkam and Pornsak Phongpaew (1986 : 125) define the local finance as the financial administration of a local administrative organization on

the income provision, the expenditure limit, the budgetary, the material procurement, the employment the accountancy and the account audit

From the definition above, it can be concluded that the local administrative organization's finance consists of 3 main components.

1. Sources of income means the consideration of the income sources of local governing organization
2. Budgetary process means the consideration of steps of the budget preparation, the steps of signing an agreement to the budget and the steps of budget management of a local governing organization
3. Forms of expenditure mean the consideration of kinds of expenditure of a local governing organization.

In conclusion, the local finance is the process starting from making the development plan the annual expenditure, the gathering and the income procurement, the purchase and the employment, the account recording and the finance audit.

4. Concepts and Financial Theories in conclusion

Public finance is about revenue and expenditure of the state, the debt management, the money resource and services allocation thoroughly to society. The distribution of assets and services justly to society need the well plan and the efficient economic management. The most important financial means is the revenue management. It is the change of resources from the public and from the non governmental organizations to the state and then the state will spend the money for the necessary services useful for the people. Sometimes the state is necessary to

borrow money or makes public debt for the management and welfare of a society. The things the state has to make in the public finance management are the revenue procurement, the expenditure limits, the revenue and the expenditure budget making, the material procurement and the employment for the state's projects implementation. There must be the account making to show items of expenditure for the follow up and for the audit later. Financial management being efficient, there must be an important policy for the budget making. As for the useful budget spending, the plan to use the budget is necessary. A social unit has to be established in order to control the budget and the projects to run in agreement with the plans. The follow ups, the reports and the budget expenditure appraisal are also necessary.

Local finance is the same because it is the local revenue management according to the laws. The financial management and its procedure of local financial management for the efficiency for the organization and the public, the way to be used in the public finance is also used. The difference is only at the source of income, the budget making process and the financial management organization.

Concept about local administration

Holloway (1951 refer to Chuwong Chayabutra, 1996 : 11) Local administration means the organization having an area and population according to the criteria, having self governing power, financial management of its own and local council that members are elected from the people.

Clarke (1955 : 1) Local administration means a governing unit that has the responsibility to give services to people in a certain area and this governing unit is set up and being under the central government's responsibility.

Prayad Hongtongkam (1976 : 40) defines the local administration as a form of governing unit initiated by the power decentralization system from central government to the local unit.

From the definitions of the local administration mentioned, the principles can be concluded as follows :-

1. Local administration means a community administration. One community may be different from another in growth, population number and area size.
2. Local administration means the local administrative organization having an autonomy to do its duties. The authoritative power must be enough the benefit of the organization to accomplish its functions. If the power is not enough, the organization may not be able to finish its tasks. If the organization has no limit of power, it will become the sovereign state that destroys the central government's security.
3. The local administrative organization must have legal right to rule itself. The right can be classified into 2 categories.

3.1 The local administrative organization has right to formulate laws, rules and regulations for the administration and for people to behave according by such as the municipal laws and sanitation rules.

3.2 The right for local administration is the authoritative power to set up the budget for the tasks of the local administrative organization.

4. There is an organization necessary for self government and administration. The organization consists of 2 sections. They are the administrative committee and the self – governing committee.

5. People have participation for the local administration, from the idea that only local people are well aware of problems and problem – solving methods. The local administrative organization is therefore necessary to have local people to work in, to satisfy the local needs and to be under the control of the people themselves. Apart from these, the organization will help people understand the system and process of democracy.

Local government and financial administration

Cross and Mallen (1978 refer to Noppadol Bunma, 1998 : 12) pointed out that local government system results from the state's decentralization of power to local people for their self government in the democratize way of life. The local authorities, on doing their own duties and responsibilities given by central government, need to have financial freedom, eg. money or budget to do the activities. Because of the necessity of having money or budget, the important principle of self government which is a tactic of decentralization, the central government therefore needs to decentralize financial power such as the autonomy to get the income, to set

the budget to local organizations. It is clearly seen that the financial autonomy is the most important index showing the rate of decentralization in the country.

Chalas Suwanmala (1995 : 24) proposed to use the financial decentralization as a means in the political and governmental decentralization to local organizations. Financial decentralization will benefit the economic development as a whole, and will decentralize the growth and security equally to the local area, and also stimulate and promote the efficiency of self government. Financial decentralization has 3 main principles.

1. The local organizations are able to get all the local tax or the local organizations get the revenue sharing taxes.
2. The local organizations that have very little amount of revenue receive the subsidy for the local development from the central government in order to guarantee that local people will receive infra structure services equally no matter from what part of the country they are.
3. Giving right to local organization to borrow money from a bank or a financial institution at a low interest rate, for local development by the central government's guarantee will help the local organization a lot.

Conclusion of local government and financial administration

Local government organization is an administrative unit run by a committee elected by the public. This organization has responsibility to develop and to give services to people living outside the area of central and regional government.

The organization has an administrative autonomy by the laws. The most important function is the revenue gathering and the budget making for the local development.

Knowledge about the SAO

1. The SAO

When Mr.Chuan Leekphai was the Prime Minister in 1994, he had a policy to decentralize governing power to the local people. The Subdistrict Council Act. and the SAO Act were enacted in 1994. Because of the acts, some sub district councils among 6251 sub juristic councils were promoted to be juristic entities on 2nd, March, 1995. Some sub district councils, having the revenue not less than 150,000 baht a year for 3 years were promoted to be “Subdistrict Administrative Organization (SAO)”. In 1995 that is the first year, there were 618 SAO. In 1996, 2143 SAO were set up in 71 Provinces and in 1997 there were 6399 SAO all over Thailand.

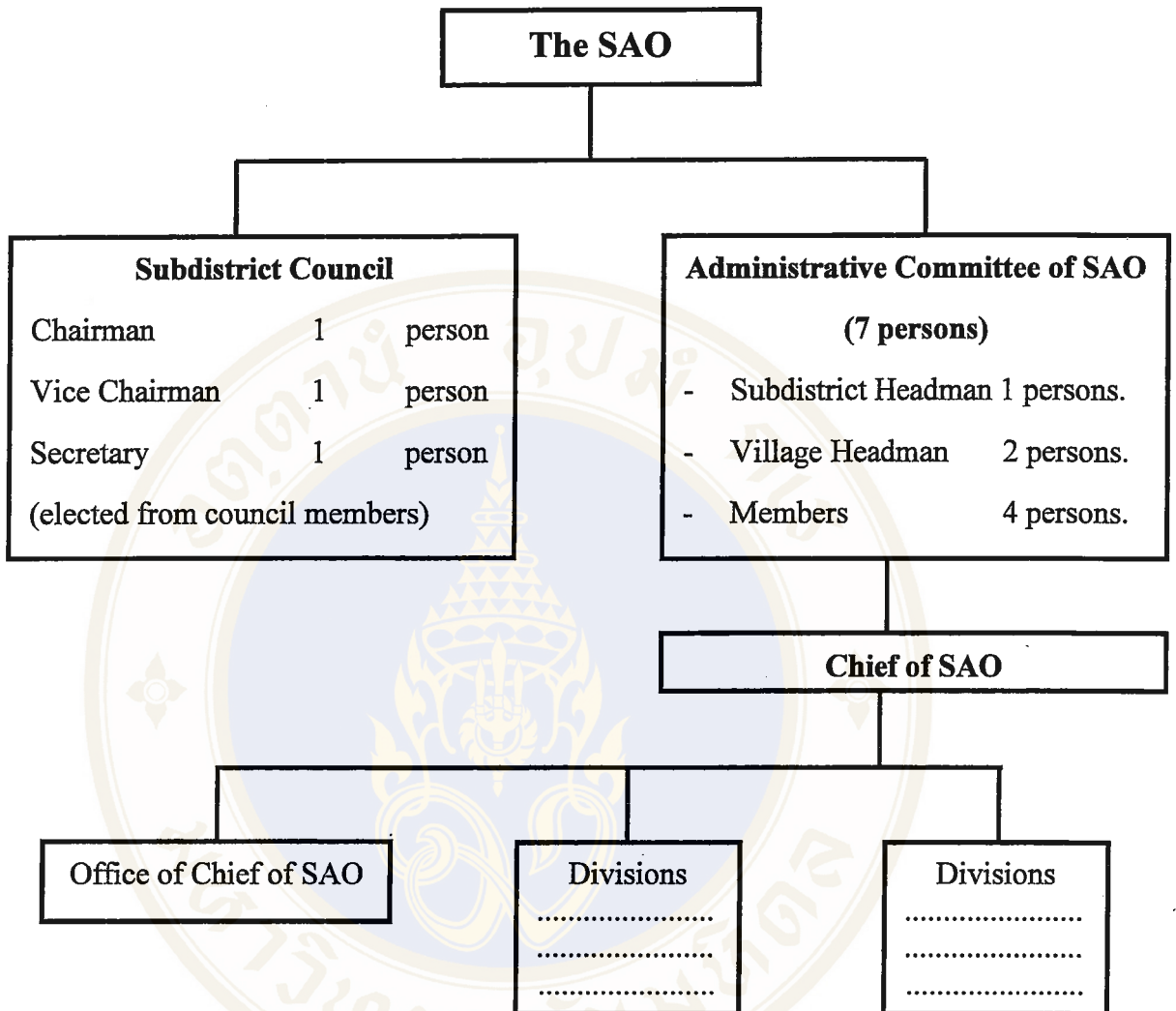


Figure 2.4 Organization Chart of SAO.

(Under the Subdistrict Council and SAO Acts. 1994)

The SAO consists of SAO council and SAO committee.

In the SAO Council are the Subdistrict Headman (kam nan) village Headman (phu yai ban) a village doctor, and 2 members voted by the public. They will be in the council for 4 years. In the council, there is a chairman and a vice chairman voted by the council members, having a 2 year term. A secretary, being in

the position for 4 years, is selected from the council members. Any council member, if being in the 3 positions mentioned can not be a member in the administrative committee. The SAO committee consists of Subdistrict Headman and Village Headman not more than 2 persons and not more than 4 members voted by the election. The District sheriff is in charge of appointing the committee under the opinion of Subdistrict administrative Council. The committee are in the position for 4 years. The chairperson and the secretary are selected from the committee. (As for the first 4 years, the Subdistrict Headman will be the chairperson).

In 1999 the government proposed to amend the subdistrict Council and the SAO Act. 1994 amended (3rd edition) 1999. To agree the with Thai Constitution 1997 in the scopes SAO members, and the organization's authority.

According to the Subdistrict Council and SAO Act. 1994 amended 1999, the SAO is not under the control of Amphoe and Changwat, contrary to the District Council in the former form. The most important point is that the SAO being an autonomous unit, can propose the acts to make local people so like the municipality can. The SAO not only has power to get revenue from the local region for the local development by not depending solely on the budget subsidized by the central government but also having power to enact rules and regulations for the local taxes like other local governing units.

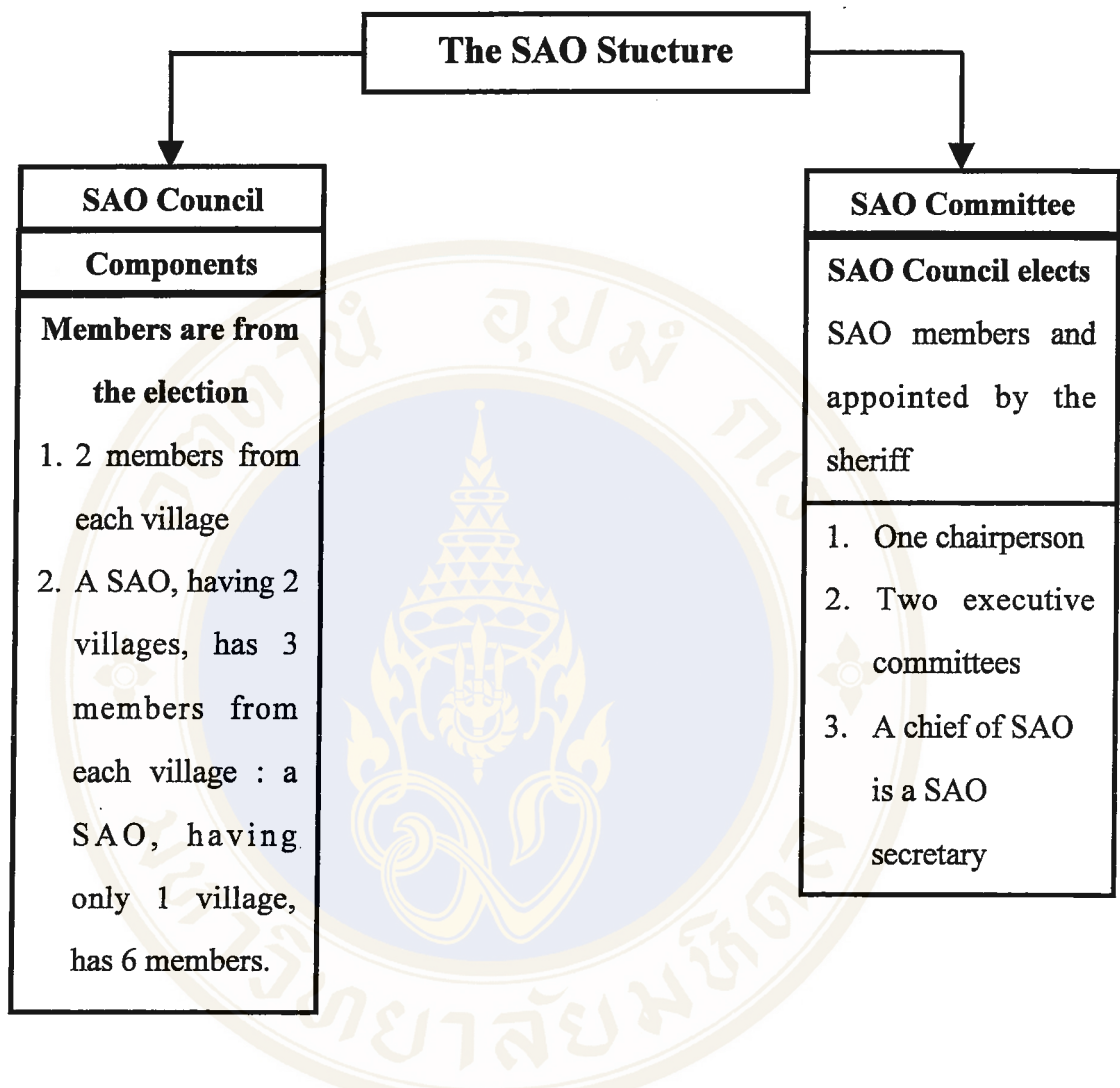


Figure 2.5 Organization Chart of SAO

(Under the Subdistrict council and SAO Acts. 1994 third amendment 1999)

2. Council's authorities

The SAO Council has following authorities.

2.1 Give the approval to the district development plan as the administrative guideline of SAO.

2.2 Consider and give the approval to the district rules, the rules about annual expenditure and added expenditure budget.

2.3 Control the works of the administrative committee to follow the policy and the district development plan in 1) and the official laws, rules and regulations.

3. The SAO Administrative Committee's authorities

The administrative Committee has following authorities.

3.1 Administer the SAO's activities in agreement with the opinions, rules and district development plans and also responsible for the SAO's activities under the suggestion of the SAO council.

3.2 Make the district development plan and the annual expenditure budget for the approval of the SAO council.

3.3 Report the work achievements and the expenditure to the SAO council 2 times a year.

3.4 Do other duties recommended by the government agents.

4. The SAO's authorities

The SAO has the authorities to develop the district in economic, social, political and cultural aspects. The laws have given the SAO the following authorities.

4.1 Construct and maintain the water ways and roads.

4.2 Keep roads, waterways, footpaths and the public areas clean and get rid off rubbish and wastes.

4.3 Prevent and control contagious diseases.

4.4 Prevent and allay public disaster.

4.5 Promote the education, religion, and culture.

4.6 Promote the development of women, children, juveniles, the aged and the handicapped.

4.7 Protect, take care and preserve natural resources and environment.

4.8 Preserve arts traditions local wisdoms and local cultures (new added responsibilities)

4.9 Do other duties given by the government agents.

Apart from these, the SAO that has enough potentials can manage the following activities.

1. Water provision for consumption and agriculture.
2. Provision and maintenance of electrical power.
3. Provision and maintenance of drainage system.
4. Provision and maintenance of meeting places, sports and games, recreation area, and public gardens.
5. Provision and promotion of farmer groups, and cooperative activities.
6. Promotion of cottage industry.
7. Promotion of people's occupation.
8. Protection and maintenance of national asset.
9. Finding profits from SAO's asset.
10. Provision of markets, piers, and ferries.
11. Promotion of mercantile activities.

- 12. Tourism activities (added function).
- 13. City planning activities (added function).

5. SAO's income

SAO has the following incomes.

5.1 Taxes and fees

- 5.1.1 Local maintenance taxes.
- 5.1.2 Household and land taxes.
- 5.1.3 Label taxes.
- 5.1.4 Animal slaughter fees.
- 5.1.5 Car and vehicle taxes and fees.
- 5.1.6 Special business taxes.
- 5.1.7 Fees for license of selling alcoholic drinks.
- 5.1.8 Fees for gamble license.
- 5.1.9 Swallow nest taxes.
- 5.1.10 Under ground water fees.
- 5.1.11 Fees for permission cards or fishery license.
- 5.1.12 Fees and royal fees for forestry.
- 5.1.13 Fees and duties on land registration.
- 5.1.14 Petroleum fees.
- 5.1.15 Mineral fees.
- 5.1.16 Fees collected by the law of national garden.
- 5.1.17 Value added taxes.



5.1.18 Fees, licenses and fine.

5.2 Money subsidized by the government.

5.3 Income from asset and other kinds of income.

5.3.1 Income from SAO's asset.

5.3.2 Income from SAO's public utilities.

5.3.3 Income from SAO's business activities.

5.3.4 Money and asset from donation.

5.3.5 Income subsidized by the government or by governmental organizations.

5.3.6 SAO's legally permitted income.

6. Criteria of loan.

6.1 The loan received from a ministry, a department or a legal organization.

6.2 The loan in 4.1 will be done after having the permission from the SAO's council.

6.3 The loan must be organized in agreement with the Ministry of Interior's rules.

Related research works

The researcher has studied the research works about work efficiency of various organizations, factors affecting the efficiency, capability of working, financial management and problems about financial management.

Prayad Hongtongkam and Pornsak Pongpaew (1986) have studied about problems and how to increase the administration of Thai municipality. They found out that a municipality has problems and lacks of efficiency in financial management. The most important factor affecting the municipality's efficiency in administration is the income gathering and the central government's control of the municipal financial administration. The low efficiency of the municipal financial administration is an important factor that makes the municipality unable to satisfy the local people's needs, and makes people having no faith to the municipal administration. Asking for the subsidy from the central government makes the municipality lose some independences because the central government will find a way to investigate and control the subsidy in order to know if the municipality spends the subsidy according to the objectives. These conditions make the central government intervene the municipality's internal affairs.

Peera Vajirawanawongse (1989) has studied the income gathering ability of local administrative organizations : the municipality case study. He found out that the municipality has not enough capability for the expenditure. There are 3 main factors :

1. Criteria and laws concerning, the component of the municipality's income structure are the obstacles to capability increase of income gathering.
2. Lack of knowledge and understandings about income – gathering management.
3. Lack of initiatives in income gathering by means of investment.

The senate governing committee (1997) having considered the establishing problems and the administration efficiency of SAO, discovered that the administration efficiency of SAO depends upon the components of good administration, personnels, budget, material and good management. As for the good management, the important indications are the rule of laws help how much to the relationship of structure, authoritative power, personnels and the budget of projects. The low level of education of the candidates of the district administrative council makes them unable to express their idea and do not understand much about laws. These factors therefore are obstacles to the efficient administration of the district administrative council.

Somboon Sonproa (1993) studied about factors correlating to the Efficiency of Works of the District Administrative Council : A Case Study in Chachoengsao Province. He discovered that the District Administrative Council's efficiency does not depend upon age, education level, income level, duration of work, and the DAC's occupations. On the contrary, the human relationship, the role perception, the training experience, the internal coordination and the participation with the district's activities have positive relation with the work efficiency of the DAC.

Ramrung Subansenee (1990) studied "Factors that influence the efficiency of Village Development plan Under the National Rural Development System of District Council : A Case study on District Council of Amphoe Fang, Khonkaen Province. She discovered that the education level of the District Council Committee, the training and the field trip experience have no influence on the

efficiency of the district development plan. On the contrary, the experience, knowledge and understanding about the district development planning process have influence on the efficiency of the district development.

Adaporn Santithananondh (1990) studied factors that influence the working efficiency of the Working Committee Supporting the Tambon Development. She discovered that the education level, the income level, the age and the duration of work have no influence on the working efficiency. But the human relationship, the role perception and related training experience have much influence on the working efficiency.

Pakorn Buranupakorn (1998) studied problems about the budget management of the SAO, Amphoe Muang, Chiangmai Province. The study result is that members of DAO still do not understand about the annual budget management.

Noppadol Bunma (1998) studied the financial management problems of SAO in Chiangmai Province. He discovered that most of the SAO members lack of readiness into the training course on the right understanding of laws. There is a help among groups or close friends for the illegal benefit from the SAO. Most of SAO's do not have sufficient income for the expenditure so they have to wait for money subsidized by the government. Having no clear rules and regulation about borrowing money of SAO, this makes every SAO in Chiangmai unable to borrow money from any legal organization.

Charas Suwanmala (1996) studied the financial potentiality of SAO's. The study discovered that the problem of the SAO's financial management is the

unability to estimate the annual income correctly. The budget making process and the form of the budget document do not help to implement the district development plan and do not promote the efficiency of SAO's management. As for the account, the accountant does not complete his own task, most of the SAO administrators do not do the internal audit and do not inspect and certify the daily expenditure of SAO strictly to the rule.

Thapana Jindakarn (1998) studied the financial decentralization to the local areas : A case study of SAO Klong Nakorn Nueng ket and SAO Namdaeng, Muang District, Chachoengsao Province. The study discovered that the financial decentralization in the form of SAO is not fully accomplished because :-

The income sources of SAO are limited.

- 1) The administrators and members of SAO still lack of knowledge, ability and experience in business management.
- 2) The Provincial Administrative Organization and the SAO have the overlapping places of work.
- 3) The conflict in the budget management between the former pressure group and the new one.

From the research findings above, the essence of the financial management of the local governing units such as the municipality, the sanitation units, or the SAO's can be concluded that the factors relating to and affecting the inefficiency of the local governing organizations are as follows:-

1. The income is inadequate with the expenditure because the income sources are limited not being adequate for the management.
2. The administrators and personnels lack of knowledge and abilities in budget making, budget management, account making, money report, auditing and income increase in the business investment.
3. The limitation in the laws and regulation and the unclear policy of the government.
4. The overlapping areas of responsibility among local governing organization.
5. The unadequacies and inefficiencies of management resources such as personnels and materials.
6. The administrative committee use the patronage system to get benefit in an illegal way.
7. Lack of system of financial controlling and auditing frequently and continuously from local organizations, from external organizations and from reliable communities.
8. Conflicts among old pressure groups and new ones.
9. The intervention of the central government.

CHAPTER 3

RESEARCH METHODOLOGY

The research on factors affecting the efficiency of fiscal administration of SAO : Ayutthaya Province case study is a survey research. The researcher has set the research guidelines as the followings

Population and samples

The population used in this research and the administrative committee, the chief of SAO and the head of Fiscal Division of SAO totaling.

Step 1 Using the cluster random sampling by dividing all districts of Ayutthaya into 2 groups. The first group has a semi industrial social structure and another has the agro social structure. The criteria depends on the quantity of industrial manufacture in each district. (table 3.1)

Table 3.1 SAO in Ayutthaya.

No.	Districts	Social Structure	Numbers of SAO.
1.	Bang Pa-in	Semi – industrial	17
2.	Phranakorn Si Ayutthaya	Semi – industrial	14
3.	Sena	Semi – industrial	11
4.	U-Thai	Semi – industrial	9
5.	Wang Noi	Semi – industrial	9
6.	Tha-Rua	Semi – industrial	8
7.	Bang Si	Semi – industrial	9
8.	Nakorn Luang	Semi – industrial	6
9.	Bang Ban	Agricultural	4
10.	Lard Bua Luang	Agricultural	7
11.	Bang Pa Han	Agricultural	11
12.	Pha-Chee	Agricultural	7
13.	Phak Hai	Agricultural	7
14.	Maharat	Agricultural	4
15.	Bang Sai	Agricultural	5
16.	Ban Phrak	Agricultural	2
	Total		130

Step 2 Using the simple random sampling technique in order to get 50% from each kind of districts. The eight districts are the sample groups.

1. Four districts having semi – industrial social structure are Sena (11 SAO's), U – Thai (9 SAO's), Wang Noi (9 SAO's) and Nakorn huang (6 SAO's) The total sample groups are 35.

2. Four districts having agricultural social structure are Lard Bua Luang (7 SAO's), Bang Ban (4 SAO's), Maharat (4 SAO's) and Bang Sai (5 SAO's). So the total sample groups are 20.



All sample SAO's are 55. (table 3.2)

Table 3.2 SAO's that are samples of study

No.	Districts	Names of SAO's	Levels of SAO's
1.	Sena	Bang Nom Ko	3
2.	Sena	Sam Kow	4
3.	Sena	Don Tong	5
4.	Sena	Sam Tum	5
5.	Sena	Chai Na	5
6.	Sena	Ban Pho	5
7.	Sena	Ban Pan	5
8.	Sena	Ban Luang	5
9.	Sena	Rang Jorakey	5
10.	Sena	Marn Wichai	5
11.	Sena	Lard Ngao	5
12.	U – Thai	Thanoo	1
13.	U – Thai	Karn Ham	2
14.	U – Thai	Kao Mao	5
15.	U – Thai	Ban Heep	5
16.	U – Thai	Sam Bandit	5
17.	U – Thai	Pho Sao Han	5
18.	U – Thai	Nong Nam Som	5
19.	U – Thai	Nong Mai Sung	5
20.	U – Thai	Sena	5
21.	Wang Noi	Lam Sai	1
22.	Wang Noi	Sanaab Tub	3
23.	Wang Noi	Pa – yom	1
24.	Wang Noi	Cha – mab	3
25.	Wang Noi	Wang Noi	4

Table 3.2 SAO's that are samples of study (ext.)

No.	Districts	Names of SAO's	Levels of SAO's
26.	Wang Noi	Hau Ta Pao	5
27.	Wang Noi	Wang Chu - La	4
28.	Wang Noi	Bow Ta Low	5
29.	Wang Noi	Khao Ngam	5
30.	Nakorn Luang	Ban Chung	5
31.	Nakorn Luang	Bang Phra Krue	4
32.	Nakorn Luang	Mae la	5
33.	Nakorn Luang	Klong Sa - Kae	4
34.	Nakorn Luang	Pak Chan	5
35.	Nakorn Luang	Bow Phong	5
36.	Lard Bua Luang	Sam Muang	5
37.	Lard Bua Luang	Lard Bua Luang	4
38.	Lard Bua Luang	Lak Chai	5
39.	Lard Bua Luang	Phra Ya Ban Lue	5
40.	Lard Bua Luang	Sing Ha Nat	5
41.	Lard Bua Luang	Koo Salord	5
42.	Lard Bua Luang	Klong Phraya Banlue	5
43.	Bang Ban	Phra Khao	5
44.	Bang Ban	Kob Jao	5
45.	Bang Ban	Nam Tao	5
46.	Bang Ban	Ban Klang	5
47.	Maharat	Ban Na	5
48.	Maharat	Ban Mai	5
49.	Maharat	Tha Tor	5
50.	Maharat	Bang Na	5
51.	Bang Sai	Thep Mongkol	5
52.	Bang Sai	Plai Kat	5

Table 3.2 SAO's that are samples of study (ext.)

No.	Districts	Names of SAO's	Levels of SAO's
53.	Bang Sai	Wang Pattana	5
54.	Bang Sai	Kaeo Fah	5
55.	Bang Sai	Bang Sai	5

Step 3 Select personnel in the SAO's Each SAO selects the personnel like follows.

1. Select 3 administrative committee from one of 55 SAO's. So all together are 165 administrative personnel.
2. Fifty five Chief of SAO of 55 SAO's.
3. Heads of fiscal divisions of 55 SAO's. So the samples are 275 all together. (table 3.3)

Table 3.3 Samples of Study

No.	Districts	Social structure	SAO's	Administrative Committee	Cherf of SAO	Head of Fiscal Division	Total
1.	Sena	Semi – industrial	11	33	11	11	55
2.	U-Thai	Semi – industrial	9	27	9	9	45
3.	Wang Noi	Semi – industrial	9	27	9	9	45
4.	Nokorn Luang	Semi – industrial	6	18	6	6	30
5.	Bang Ban	Agricultural	4	12	4	4	20
6.	Lard Bua Luang	Agricultural	7	21	7	7	35
7.	Maharat	Agricultural	4	12	4	4	20
8.	Bang Sai	Agricultural	5	15	5	5	25
Total			55	165	55	55	275

Research Instrument

The researcher used a questionnaire as an instrument for gathering data.

The details and procedures for making the instrument are as follows.

1. Review the related literature and the related research works.
2. Study and review the social sciences research methodology and the technique of making a questionnaire.
3. Writing a questionnaire by inserting contents in all questions that cover the subject matter and that will help those who answer the questionnaire answer it according to the given objectives.

4. Bring the questionnaire to the experts and to those who have research experience for the correction.

5. Pretest the questionnaire for finding the reliability with the SAO's committee, the assistant officers and chiefs of fiscal divisions at 25 personnel not in the 5 samples mentioned above. To find the reliability of the questionnaire, the researcher used Cronbach's Alpha – coefficient formular. The reliability of the questionnaire is 0.9498.

With the procedure mentioned above, the researcher has got the questionnaire. It consists of 3 parts :-

Part I. Personal Data eg. role, sex, age, education level, experience, length of working, levels of SAO's.

Part II. Three questions about personnel's opinions towards leader character factors and 7 questions about management factors.

Part III. Sixteen questions about personnel's opinions towards the efficiency of fiscal management in income gathering, planning, income estimation, budget making, accounting, controlling and financial auditing.

Part IV. The open – end questions about problems and suggestions towards fiscal administration.

Steps of Data Collection and Analysis of Data.

1. The researcher collected the data by distribute questionnaires and collected them back for her. Two hundreds and seventy – five questionnaires were returned, among there are 253 completed questionnaires or 92 per of all.

2. Writing down numbers of questionnaires.

3. Making the code manual and encode all questionnaires.

Recording data in the computer and using the SPSS program for the data analyzis.

Statistics used for the research

1. Percentage
2. Mean
3. Chi – Square
4. Alpha – coefficient technique for testing questionnaires reliability

Marking

1. The criteria for giving marks to the opinions of personnel towards leadership factors, management factors and efficiency factors are the followings.

Marks	Levels
5	Most
4	More
3	Average
2	Little
1	Least

2. The leadership assessment criteria of 3 questions (items) in the questionnaire, the marks are at 15-3. The criteria of classification is the following

Marks	Level
Upper 75%	High
51 – 75%	Fair
Below 51%	Low

3. The criteria for the management assessment of the seven questions in the questionnaires. The criteria of classification is the following.

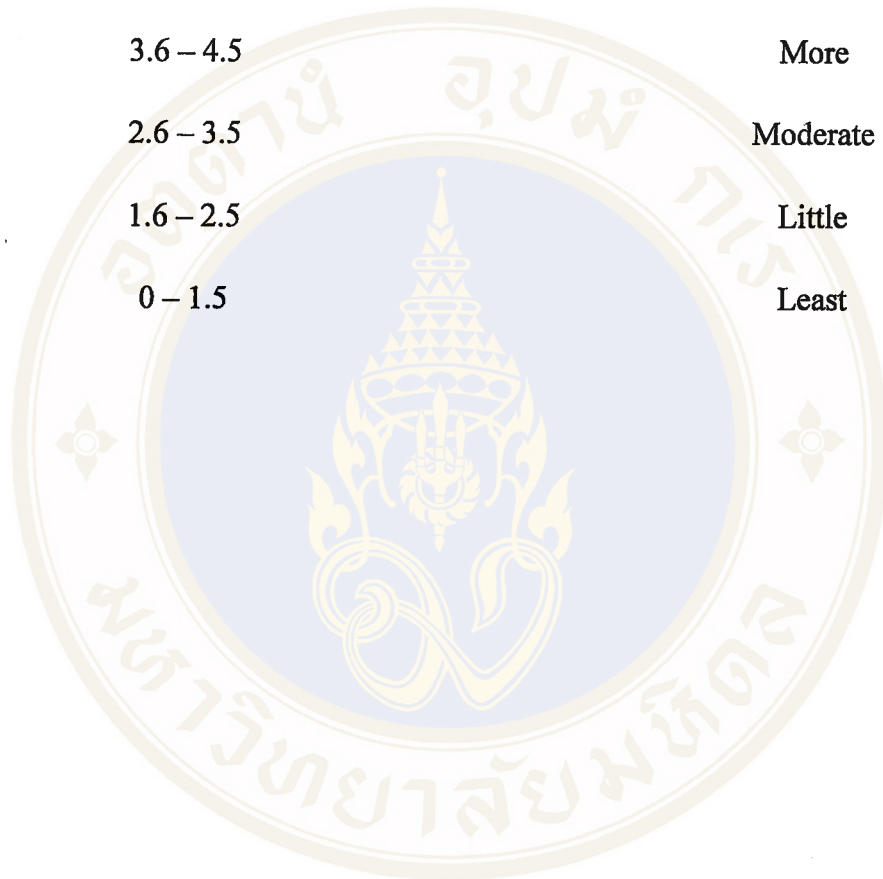
Mark	Level
Upper 75%	High
51 – 75%	Fair
Below 51%	Low

4. The criteria of the efficiency assessment for 16 questions in the questionnaires, the marks are 80-16. The criteria of classification is the following

Mark	Level
Upper 75%	High
51 – 75%	Fair
Below 51%	Low

5. The assessment criteria for the average factors of leadership, management and efficiency in fiscal administration are the followings.

Means	Levels of Opinions
4.6 – 5.0	Most
3.6 – 4.5	More
2.6 – 3.5	Moderate
1.6 – 2.5	Little
0 – 1.5	Least



CHAPTER 4

RESEARCH FINDINGS

The study of “Factors Affecting the Fiscal Administration of the Subdistrict Administration Organization : A Case Study of Phranakorn Si Ayutthaya Province” divides the analysis of data into 4 parts.

1. Personal Data
2. Leadership
3. Management
4. Fiscal Administration Efficiency
5. The correlation between independent variables and dependent variables
6. Problems and suggestions.

The results of the personal data analysis

1. Personal Data (Table 4.1)

From the analysis of data, the samples are the administrators 54.9%, the heads of fiscal division 22.9% the chief of SAO 22.2% 63.2% are males and 36.8% are females, more than the age of 40 at 33.6%, the age of 30-35 at 24.9%, the age of 36-40 at 24.5% and younger than the age of 30 at 17%. They got the bachelor degree 34.3%, the primary level 30.7%, the mathayom 3 level 14.7%, the associate degree level 13.5%, the mathayom 6 level 6.8%.

They have 3-5 years of fiscal administration experience at 45.8%, less than 3 years of experience at 35.2%, 6-10 years of experience at 13.0% and more than 10 years of experience at 6.0%. The length of time working in the SAO at 2-4 years 75.1%, more than 4 years at 17.4%, less than 2 years at 7.5%. Do not having received the fiscal administration training at 46.2%, having received the training more than 2 times at 28.9%, having been trained once at 13.8%, and having been trained twice at 11.1%.

The fifth level of the SAO at 77.9 percent, the third level at 7.1%, the first class at 6.7%, the fourth class at 6.3% and the second class at 2.0%.

Table 4.1 Number and percentage of personal factors

Factors	N	%
Role in SAO		
The administrative committee	139	54.9
The chief of SAO	56	22.2
Head of the Fiscal Division	58	22.9
Total	253	100.0
Sex		
Male	160	63.2
Female	93	36.8
Total	253	100.0
Age		
Younger than 30 years old	43	17.0
30 – 35 years old	63	24.9
36 – 40 years old	62	24.5
Older than 40 years old	85	33.6
Total	253	100.0

Table 4.1 Number and percentage of personal factors (ext.)

Factors	N	%
Education level		
Primary	77	30.7
Mathayom 3	37	14.7
Mathayom 6	17	6.8
Associate or higher Vocational	36	13.5
Bachelor	86	34.3
Total	253	100.0
Experience in fiscal administration		
Lesser than 3 years	89	35.2
3 – 5 years	116	45.8
6 – 10 years	33	13.0
More than 10 years	15	6.0
Total	253	100.0
Length of time working in SAO		
Lesser than 2 years	19	7.5
2 – 4 years	190	75.1
More than 4 years	44	17.4
Total	253	100.0
Training about fiscal administration		
Never	117	46.2
1 time	35	13.8
2 time	28	11.1
More than 2 time	73	28.9
Total	253	100.0

Table 4.1 Number and percentage of personal factors (ext.)

Factors	N	%
Level of the SAO		
First class	17	6.7
Second class	5	2.0
Third class	18	7.1
Fourth class	16	6.3
Fifth class	197	77.9
Total	253	100.0

Leaders' Characteristics Analysis

1. Leaders' Characteristics of the Administrative Committee : the Independent variables (Table 4.2)

The samples see that in conclusion the leaders' characteristics of the administrative committee are at the more level ($\bar{X} = 3.5$) Honesty characteristic has the highest mean. ($\bar{X} = 3.8$). The lowest characteristic is the fiscal administration creativity. ($\bar{X} = 3.0$)

Table 4.2 Number percentage and mean of leader's characteristic factors

Factors	Levels						
	Most	More	Moderate	Less	Least	Total	Mean
Leader's Characteristics	16	65	97	66	9	253	3.0
1. Creative idea in fiscal administration.	(6.3)	(25.7)	(38.3)	(26.1)	(3.6)	(100)	
2. Honesty in working	71	98	67	15	2	253	3.8
	(28.1)	(38.7)	(26.5)	(5.9)	(0.8)	(100)	
3. Ability to build up good understanding among the SAO's member without using power	53	109	52	36	3	253	3.6
	(20.9)	(43.1)	(20.6)	(14.2)	(1.2)	(100)	
Total Mean							3.5

2. Levels of Leaders' Characteristics Checked from 3 questions about the leaders' characteristics. The points from high to low levels are 5, 4, 3, 2, and 1 respectively. So the highest point is 15 (3×5), the lowest point is 3 (3×1)

The finding is that the moderate level of leaders' characteristics is the points between 8 and 11 or 48.6 percent (Table 4.3)

Table 4.3 Level of leader's characteristic

Range	N	%	Level
More than 75% (scores 12-15)	100	39.5	High
51 – 75 % (scores 8 – 11)	123	48.6	Moderate
Lesser than 51% (scores 3 – 7)	30	11.9	Low
Total	253	100	

Results of the Administrative Analysis

1. Management : The Independent Variables (Table 4.4)

The samples see that the management of the SAO, in conclusion is at the more level. ($\bar{X} = 3.5$). The item that has the highest mean is the utilization of power according to the law and the action corresponding to the rules and regulations on the right and justice bases ($\bar{X} = 3.8$) The item that has the lowest mean is the planning of work ($\bar{X} = 3.0$).

Table 4.4 Number percentage and mean of administration factors.

Factors	Levels						
	Most	More	Moderate	Less	Least	Total	Mean
Administration							
1. Having a plan of work	16 (6.3)	65 (25.7)	97 (36.8)	66 (26.1)	9 (3.6)	253 (100)	3.0
2. Having the SAO's organization chart showing names and photos of personnel clearly on board.	80 (31.6)	79 (31.2)	65 (25.7)	26 (10.3)	3 (1.2)	253 (100)	3.8
3. Having written authority and responsibility of every position clearly	51 (20.2)	100 (39.5)	82 (32.4)	20 (7.9)	- -	253 (100)	3.7
4. Having put the right man on the right job	44 (17.4)	102 (40.3)	85 (33.6)	22 (8.7)	- -	253 (100)	3.6
5. The law enforcement and the strict obedience to the rules of personnel are righteous and just	70 (27.7)	101 (39.9)	60 (23.7)	14 (5.5)	8 (3.2)	253 (100)	3.8
6. The follow up and evaluation of work and projects are frequent	33 (13.0)	101 (39.9)	72 (28.5)	43 (17.0)	4 (1.6)	253 (100)	3.4
7. Having a heavy check and control	55 (21.7)	81 (32.0)	62 (24.5)	48 (19.0)	7 (2.8)	253 (100)	3.5
Total Mean							3.5

2. Levels of administration checked from 7 questions about the management. The points from high to low levels are 5, 4, 3, 2 and 1 respectively. The highest point is 35 (7×5) and the lowest point is 7 (7×1)

The finding is that the high level of management is the point between 26 – 35 or 47.8 percent (table 4.5)

Table 4.5 Levels of administration

Range	N	%	Level of admin
More than 75% (scores 26-35)	121	47.8	High
51 – 75% (scores 18 – 25)	116	45.8	Moderate
Lesser than 51% (scores 7 – 17)	16	6.3	Low
Total	253	100	

Results on the Analysis of Fiscal Administration Efficiency

1. Opinious of samples on the efficiency of the fiscal administration which are dependent variables. (table 4.6)

The samples see that the efficiency of fiscal administration are very important (the more level, $\bar{X} = 3.5$). The item of making the accounts and records completely and updated has the highest point. ($\bar{X} = 4.1$), and the income and expenditure budget making item get the point a bit lower ($\bar{X} = 3.9$). The item that got the lowest point is the mapping and the asset recording to get taxes easily and completely ($\bar{X} = 2.9$). The item of having the account auditing committee and the

inspector from the Bureau of the National Financial Investigation coming to help and give suggestions annually got a bit higher point. ($\bar{X} = 3.0$).



Table 4.6 Number percentage and mean of fiscal administration efficiency of the SAO

Statements	Levels						
	Most	More	Moderate	Less	Least	Total	Mean
Revenue Gathering							
1. The custom and tax gathering is corresponding to the rules that are the SAO's authority.	29 (11.5)	82 (32.4)	95 (37.5)	40 (15.8)	7 (2.8)	253 (100)	3.3
2. There is a plan and the way for the local tax gathering.	29 (11.5)	83 (32.8)	86 (34.0)	42 (18.6)	13 (5.1)	253 (100)	3.2
3. There are the tax map and the asset record for the complete and convenient taxation.	25 (9.9)	55 (21.7)	87 (34.4)	47 (18.6)	39 (15.4)	253 (100)	2.9
4. There is a local taxation evaluation.	28 (11.1)	75 (29.6)	79 (31.2)	48 (19.0)	23 (9.1)	253 (100)	3.1
5. The local taxation could reach the target goal.	31 (12.3)	70 (27.7)	99 (31.9)	25 (9.9)	28 (11.1)	253 (100)	3.2
Planning							
6. There are the survey, the collection of the subdistrict's problematic data and the analysis of data for the plan making.	36 (14.2)	118 (46.6)	73 (28.9)	23 (9.1)	3 (1.2)	253 (100)	3.6
7. The plans and the projects are operated appropriately to the lands and directly to the problems occurring.	34 (13.4)	118 (46.6)	78 (30.8)	20 (7.9)	3 (1.2)	253 (100)	3.6
The income estimation							
8. The financial reports and the statistical data made by the fiscal division's head are used for the budget making.	65 (25.7)	110 (43.5)	58 (22.9)	20 (7.9)	- -	253 (100)	3.8
9. The income and expenditure budget is made for the yearly budget making.	81 (32.0)	103 (40.7)	53 (20.9)	16 (6.3)	- -	253 (100)	3.9

Table 4.6 Number percentage and mean of fiscal admin. efficiency of the SAO
(ext.)

Statements	Levels						
	Most	More	Moderate	Less	Least	Total	Mean
The budget making							
10. The subdistrict development plan has been studied before making the budget.	59 (23.3)	95 (37.5)	75 (29.6)	19 (7.5)	5 (2.0)	253 (100)	3.7
11. Giving the budget workers examine, check, analyze and correct the budget details before submitting to the administrative committee.	55 (21.7)	103 (40.7)	71 (28.1)	21 (8.3)	3 (1.2)	253 (100)	3.7
The account the control and the financial check							
12. The accounts and the records are correct, complete and up-date.	80 (31.6)	135 (53.4)	35 (13.8)	3 (1.2)	- -	253 (100)	4.1
13. Those who are responsible for the projects are given the chance of submitting written reports about the results of work regularly.	47 (18.6)	116 (45.8)	75 (29.6)	13 (5.1)	2 (0.8)	253 (100)	3.7
14. The work performance reports and the income and expenditure reports are made and submitted to the SAO council regularly.	73 (28.9)	98 (38.7)	71 (28.1)	6 (2.4)	5 (2.0)	253 (100)	3.9
15. The chairperson of the administrative committee and the assistant chief of SAO's check the money earned and the money spent every day.	58 (22.9)	101 (39.9)	46 (18.2)	40 (15.8)	8 (3.2)	253 (100)	3.9

**Table 4.6 Number percentage and mean of fiscal admin. efficiency of the SAO
(ext.)**

Statements	Levels						
	Most	More	Moderate	Less	Least	Total	Mean
16. The SAO's account auditing committee and the auditor from the of the Board National Audit check and give an advice to the SAO's fiscal administration every year.	40 (15.8)	73 (28.9)	44 (17.4)	41 (16.2)	55 (21.7)	253 (100)	3.0
Total mean							3.5

2. Levels of the efficiency on the fiscal administration check from 16 items of questions on the efficiency, having the points from high to low or from 5, 4, 3, 2 and 1 respectively. So the highest point is 80 (16 x 5) and the lowest is 16. (16 x 1).

The research found out that the efficiency of fiscal administration got the moderate level scores 41 – 60 or 50.2 percent (table 4.7)

Table 4.7 Levels of fiscal admin efficiency of the SAO

Scores	N	%	Level of efficiency
More than 75% (scores 61 - 80)	94	37.2	High
51 – 75% (scores 41 – 60)	127	50.2	Moderate
Lesser than 51% (scores 16 – 40)	32	12.6	Low
Total	253	100	



Results of the Correlation Analysis between Independent Variables and Dependent Variables.

The analysis of the correlation between independent variables and dependent variables by Chi – Square Technique (X^2). The results are as follows

1. The personnel factors have the correlation with the efficiency of fiscal administration in the following aspects.

Levels of education do not correlate with the efficiency of fiscal administration (table 4.8)

Table 4.8 The correlation between the level of education and the efficiency.

Level of efficiency	Primary	M. 3	M. 6	Associate	Bachelor	Total
High	30 (39.0)	13 (34.2)	-	14 (41.2)	37 (42.5)	94 (37.2)
Fair	39 (50.6)	18 (47.4)	12 (70.6)	17 (50.0)	41 (47.1)	127 (50.2)
Low	8 (10.4)	7 (18.4)	5 (29.4)	3 (8.8)	9 (10.3)	32 (12.6)
Total	77 (100)	38 (100)	17 (100)	34 (100)	87 (100)	253 (100)

Chi – square 14.779 Sig . 0.064

Experiences in the fiscal administration correlate with the efficiency of fiscal administration (table 4.9)

Table 4.9 The correlation between the experience in fiscal administration and the efficiency

Level of efficiency	Experience in fiscal admin.				Totle
	Lesser than 3 yrs.	3 – 5 yrs.	6 – 10 yrs.	More than 10 yrs.	
High	32 (35.6)	47 (39.8)	7 (20.6)	8 (72.7)	94 (37.2)
Fair	52 (57.8)	58 (49.2)	14 (41.2)	3 (27.3)	127 (50.2)
Low	6 (6.7)	13 (11.0)	13 (38.2)	- -	32 (12.6)
Total	90 (100)	118 (100)	34 (100)	11 (100)	253 (100)

Chi – square 31.091 Sig. 0.000*

Duration of time working in the SAO correlate with the efficiency in fiscal administration (table 4.10)

Table 4.10 The correlation between the length of time working in SAO and the efficiency

Level efficiency	Length of time working in SAO			Total
	Lesser than 2 yrs.	2 - 4 yrs.	More than 10 yrs.	
High	4 (21.1)	68 (35.8)	22 (50.0)	94 (37.2)
Fair	13 (68.4)	92 (48.4)	22 (50.0)	127 (50.2)
Low	2 (10.5)	30 (15.8)	- -	32 (12.6)
Total	19 (100)	190 (100)	44 (100)	253 (100)

Chi-square 11.867 Sig. 0.018*

Training experiences in fiscal administration have the correlation with the efficiency in the fiscal administration (table 4.11)

Table 4.11 The correlation between the training experiences and the efficiency

Level of efficiency	Trained in fiscal admin.				Total
	Never	1 time	2 time	More than 2	
High	34 (29.1)	11 (31.4)	10 (35.7)	39 (53.4)	94 (37.2)
Fair	60 (51.3)	21 (60.0)	13 (46.4)	33 (45.2)	127 (50.2)
Low	23 (19.37)	3 (8.6)	5 (17.9)	1 (1.4)	32 (12.6)
Total	117 (100)	35 (100)	28 (100)	73 (100)	253 (100)

Chi – square 21.676 sig. 0.001*

2. The researcher found out that leader’s characteristics correlation with the efficiency of fiscal administration (table 4.12)

Table 4.12 The correlation between leader's characteristics and the efficiency.

Level of efficiency	Level of leader's characteristics			Total
	High	Fair	Low	
High	1 (3.3)	24 (19.5)	69 (69.0)	94 (37.2)
Fair	20 (66.7)	78 (63.4)	29 (29.0)	127 (50.2)
Low	9 (30)	21 (17.1)	2 (2.0)	32 (12.6)
Total	30 (100)	123 (100)	100 (100)	253 (100)

Chi-square 79.698 Sig. 0.000*

3. From the analysis, the management factors correlate with the efficiency of fiscal administration. (table 4.13)

Table 4.13 The correlation between the admin. factors and the efficiency.

Level of efficiency	Level of admin.			Total
	High	Fair	Low	
High	1 (6.3)	11 (9.5)	82 (67.8)	94 (37.2)
Fair	9 (56.3)	79 (68.1)	39 (32.2)	127 (50.2)
Low	6 (37.5)	26 (22.4)	- -	32 (12.6)
Total	16 (100)	116 (100)	121 (100)	253 (100)

Chi-square 105.712 Sig. 0.000*

4. From the analysis, levels of the SAO's correlate with the efficiency of the fiscal administration. (table 4.14)

Table 4.14 The correlation between the SAO's level and the efficiency

Level of efficiency	SAO's level					Total
	.1	2	3	4	5	
High	11 (64.7)	-	2 (11.1)	1 (6.3)	80 (40.6)	94 (37.2)
Fair	6 (35.3)	3 (60.0)	9 (50.0)	12 (75.0)	97 (49.2)	127 (50.2)
Low	-	2 (40.0)	7 (38.9)	3 (18.8)	20 (10.2)	32 (12.6)
Total	17 (100)	5 (100)	18 (100)	16 (100)	197 (100)	253 (100)

Chi-square 32.556 Sig. 0.000*

Results of the analysis of problems and suggestions

By using the open – ended questions, the problems of the fiscal administration collected from the samples are concluded into 10 issues considering from the frequencies.

Table 4.15 Levels of the problem suggested by samples

Levels	Problems	Frequencies
1	1. Not enough officials in fiscal and financial activities	27
2	2. Not enough budget	22
	3. The income gathering doesn't reach the target.	22
3.	4. The officials do not have enough knowledge and understanding in the financial management	13
4	5. The accounting and the document works	9
5	6. The rules and regulations do not help working efficiently	6
	7. People lack of knowledge and understandings about the tax rules	6
6	8. Administrators and the SAO's members lack of knowledge about the organization development and do not understand their roles and responsibilities correctly.	5
7	9. Lack of precise and correct forms, guidelines and practice.	4
	10. The central government still has the slow tax and custom allocation.	4

From samples, the 11 suggestions on the fiscal administration by using the open-ended questions are ranged by frequencies like the followings

Table 4.16 Levels of suggestion offered by samples

Levels	Suggestions	Frequencies
1	1. Training courses for the officials and the committee about financial and fiscal regulations, taxation and customs, discipline and codes of ethics.	20
2	2. The adequate budget allocation	16
3	3. Provision of more right knowledge and skillful personnel for more rightful works	14
	4. Asking for the cooperation of the related organizations and making the public relation about the tax and custom payments continuously and let the SAO's members taking care of these in every subdistricts.	14
4	5. The Government Department send the financial experts to every district for giving suggestions to every SAO.	10
5	6. The tax officials make the tax map and make a survey 2 times a year.	8
	7. The officials from the central government and the SAO's administrators make the follow – up program and audit the customs and taxation regularly.	8
6	8. Giving an intensive training course about the account system for the officials doing in the same way.	7

Table 4.16 Levels of suggestion offered by samples (ext.)

Levels	Suggestions	Frequencies
7	<p>9. The minimum knowledge level of the administrative committee and SAO's members should be the secondary education or equal.</p> <p>10. There are rules, regulations to be strictly obeyed and the punishments for the violators about the customs and taxation.</p> <p>11. The related organizations should allocate taxes for the SAO within the second three month – time (second quarter) of the budget year, if delayed the SAO won't be able to spend the budget effectively.</p>	<p>4</p> <p>4</p> <p>4</p>

CHAPTER 5

RESEARCH INTERPRETATION

The study of factors affecting the efficiency of fiscal administration of the subdistrict administration organizations : A case study of Ayutthaya Province can answer to the following research objectives :-

Research Objectives

1. To study the factors affecting the efficiency of fiscal administration of the SAO's.
2. To study the problems and obstacles in the SAO's fiscal administration.

From the study, the factors affecting the efficiency of the SAO's fiscal administration are :-

- (1) Personal factors consist of the experience in the fiscal administration, the duration of time of the officials' working in the SAO's, and the opportunities in having been trained about the fiscal administration.

- (2) Leaders' characteristics factors.

- (3) Management factors

- (4) Levels of the SAO's

The answers to the first objective come from the hypothesis and the testing of the hypothesis

Research Hypothesis

Hypothesis 1. The personnel factors are the levels of education, experience in the financial and fiscal administration, the length of time working in the SAO's, and the fiscal administration training. All these factors have the statistical correlation with the fiscal administration.

From the study, the levels of education do not correlate with the fiscal administration efficiency. So this finding doesn't go with the hypothesis but this finding goes with Somboon Sornpraphar's study that the effectiveness of the subdistrict council doesn't depend on the education levels. Adaporn Santithananondh (1990) discovered that education levels do not influence to the work efficiency of the subdistrict working committee and Raemrung Subansenee (1990) discovered that the education levels of the subdistrict council committee have no influence to the effectiveness of the subdistrict development planning. This may be due to the fiscal administration that needs the knowledge of sciences and arts. The education, a science, so won't help very much to make the effectiveness in the fiscal administration. Apart from this, the subdistrict Administration Organization's personnel can develop themselves by attending various training courses concerning the works they do and having the work experiences also help them to increase their work effectiveness.

From the research finding that the fiscal administration experience, the duration of time working in the SAO, and the training experience in fiscal administration have the correlation with the fiscal administration efficiency. This

finding goes with the hypothesis and with Raemrung Subansenee (1990)'s study that experience, knowledge and understandings in the subdistrict development planning process have influence on the subdistrict development planning efficiency. Somboon Sornpraphar (1990) discovered that the related training experiences have the positive relation with the work effectiveness of the subdistrict council's committee and Adaporn Santithananondh also discovered that the related training experiences have influence on the work efficiency. This is because those who have experiences and the related trainings usually have more knowledge and capability that are advantageous to be used and applied the concepts and theories acquired for the higher work efficiency.

Hypothesis 2 Factors of leaders' characteristics have the correlation with the fiscal administration efficiency

The researcher discovered that characteristics factors of leaders have the correlation with the fiscal administration efficiency. This discovery is agreeable to the hypothesis and also with Yong Phakdee's study (1984) that the obstacles of the subdistrict council's operation are the personal problems. The subdistrict council efficiency depends on the capability of the chair man of the subdistrict council. This may due to the fact that those who have the leadership characters usually have influence upon others and having power to convince and motivate others to accomplish the organization's goals. The leadership characters are the component of ordering or directing that will help to the success of the administration according to the administration theories of Mary Parker Follet, Kreitner. They said that administration is the art of working successfully with the help of others, working with

others and the works done by others to meet the organization's objectives. The leader's characteristics are then very necessary for the administrator to possess and use in the creative way for the working efficiency of the organization.

Hypothesis 3 Management factors have the correlation with fiscal administration efficiency.

The study discovered that management factors have the correlation with fiscal administration efficiency. The discovery is corresponding to the hypothesis and also to the discovery of the senate's governing committee (1997) that the efficiency of the Subdistrict Administration Organization depends upon the components of personnel, budget, materials, and good management and also agrees with many management theories. The theories concluded that the management is the integration of resources to be used for reaching the objectives efficiently with the help of the administrators in planning, organizing, directing and controlling.

Hypothesis 4 Levels of the Subdistrict Administration Organizations correlate with the fiscal administration efficiency.

The researcher discovered that levels of the SAO's correlate with the fiscal administration efficiency. This also agrees the the hypothesis because the income differences are used as a criteria for the SAO's classification.

The first class SAO's have more income than the second, third, fourth and fifth class and are often in the well economically developed area eg. Thanue Subdistrict, kanham Sabdistrict in U-Thai District, Lam-Sai Subdistrict, Phayom Subdistrict in Wangnoi District. All these are the first class and the second class

SAO's of the two districts. In these two districts, there are many big industrial factories. Because of having a large amount of income, so the money can be allocated enough for the local development, personnel and materials are provided enough for work. The administration efficiency of the first and the second class SAO's are therefore different from the efficiency of the lower income SAO's.

The second research objective aims at the problems and obstacles of the SAO's fiscal administration.

The study discovered that problems and obstacles of the SAO's fiscal administration are the followings :-

1. The income gathering.
2. The account auditing.

The answers to the second objective, from the fiscal administration efficiency, are as follows.

The SAO's have a moderate efficiency in the income gathering ($\bar{X} = 3.1$). This finding is corresponding to Noppadol Bunma (1998)'s the research result that most SAO's donot have adequate income for the expenditure. Peera Wachirawanawongse (1998) discovered that most municipalities can not get enough income for the expenditure. Prayad Hongthong kam and Pornsak Phongphaew (1998) discovered that the important factor affecting the municipality's administration efficiency is the income gathering. Charad Suwanmalar (1998) discovered that the SAO's problem of the fiscal management is the inability to estimate the annual income correctly. Thapana Chindakarn (1998) discovered that the distribution of

financial and fiscal authority in the forms of SAO's can't be done completely due to the limited sources of income the SAO's have. This is also because the SAO's lack of planning, lack of directions to get taxes, lack of evaluation and follow-up activities for getting taxes continuously. People also lack of knowledge and understandings about tax rules and regulations. For the SAO's account auditing by the SAO account auditing committee and the inspectors from the Bureau of National Finance Inspection, the inspections and suggestions are made yearly at the moderate level ($x = 3.0$). Because of having about 7000 SAO's, so the inspectors can't inspect and give suggestions thoroughly and regularly.

Apart from the 2 problems mentioned, the samples also pointed out the first 3 problems and suggestions as follows :-

Problems

Number 1 - Not enough financial and fiscal officials

Number 2 - Inadequate budget

- The income gathering doesn't reach the target.

Number 3 - Personnel don't have enough knowledge and understandings about financial management.

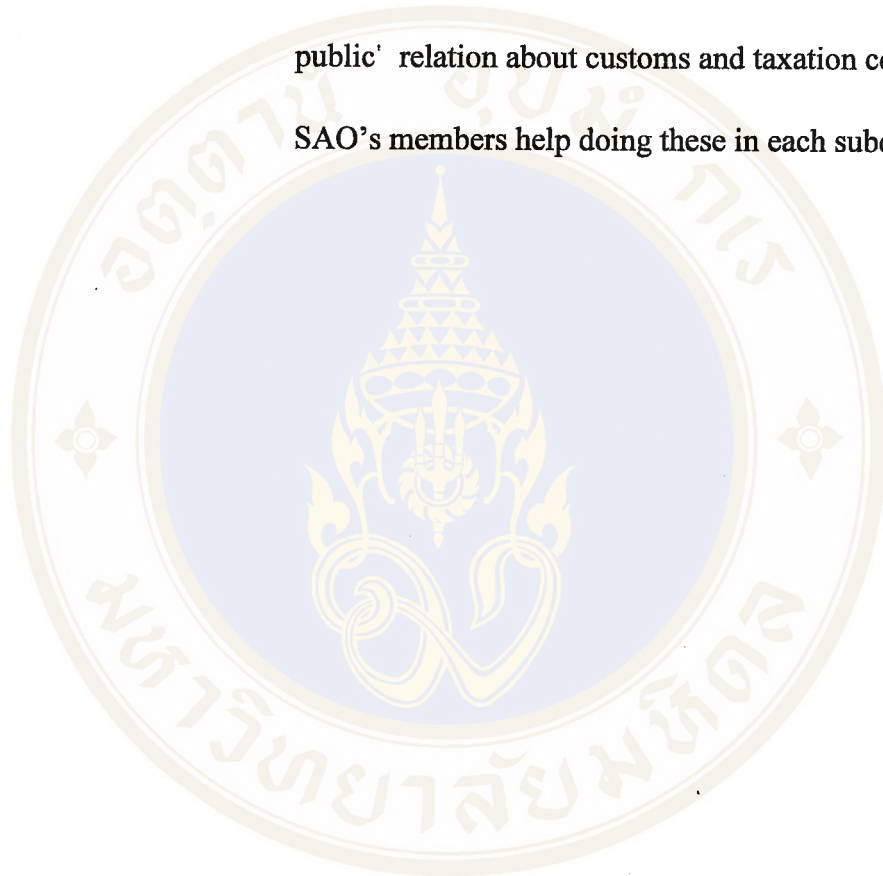
Suggestions

Number 1 - Organize workshops on financial and fiscal regulations, the customs & taxation, disciplines and codes of ethics for the officials and the administrative committee.

Number 2 - Allocate enough budget for SAO's.

Number 3 - Provide more personnel that have knowledge and experience suitable for the positions.

- Asking for assistance from the related agents and making the public' relation about customs and taxation continuously and SAO's members help doing these in each subdistrict.



CHAPTER 6

RESEARCH CONCLUSION AND SUGGESTION

This research aims at the study of factors affecting the efficiency of fiscal administration and also problems and obstacles of the SAO's fiscal administration. The population or the samples used in this research are the 130 SAO's personnel in Pranakhon Si Ayutthaya Province. On selecting the samples, several procedures are used. Fifty five SAO's are the samples. Three members of each SAO's Administrative committee were chosen, including the 55 Chief of SAO and 55 Heads of the Fiscal Divisions. So all samples used for this study are 275.

The research instrument used for the data collection is the questionnaire consisting of 4 parts that are the personal data, leaders' characteristics factors, management factors, efficiency of fiscal administration, problems and suggestions. The questionnaire was pretested for finding out the reliability by using the alpha coefficient method. The reliability level is 0.9498. The researcher got 253 completely answered questionnaires returned to her. The SPSS for Windows (Statistical package for Social Science) was used for the analysis and the accumulation of data. The percentage, arithmetic mean and the Chi – square techniques are used for finding out the correlation coefficients of independent variables and dependent variables.

Research Conclusions

1. From the personal data consisting of 54.9 % administrative committee, 22.9 % are fiscal division heads, 22.1 % are the SAO assistant chiefs. Among these are 63.2 % males, 33.6 % are more than 40 years old, 34.3 % finished the bachelor degrees, 45.8 % having the fiscal administration experience about 3 – 5 years, 75.1 percent having 2 – 4 year time working in SAO's, 46.2 % not having been trained in the fiscal administration, and 77.9 % working in the 5th level of SAO's.
2. The samples gave significance to the leaders's characteristics at the much level ($\bar{X} = 3.53$). The item having the highest mean is the honesty. Leaders' characteristics are at the moderate level.
3. The samples gave emphasis to the management at the much level. ($\bar{X} = 3.57$) The item having the highest mean is the legal utilization of authority and the behaviors strictly to the rules and regulations on the righteousness and justice bases. The management or the administration, from the assessment, is at the high level.
4. The samples realized that the fiscal administration as a whole is at the much level. ($\bar{X} = 3.55$). The item having the highest mean is the update and the completion of account and registration. The fiscal administration efficiency, from the assessment, is at the moderate level.
5. Hypothesis testing results
 - 5.1 Personnel data : The education level doesn't correlate with the fiscal administration efficiency so doesn't go with the hypothesis. Other personnel factors,

such as experience in fiscal administration, the length of time working in the SAO's, and training experience in the fiscal administration have correlation with fiscal administration. So this finding goes accordingly with the hypothesis.

5.2 leaders' characteristics factors correlate with fiscal administration efficiency. So this finding is accordant with the hypothesis.

5.3 The management factors have correlation with the fiscal administration efficiency. This is accordant with the hypothesis.

5.4 Levels of the SAO's have correlation with the fiscal administration efficiency. This is accordant with the hypothesis.

6. The first 3 items of fiscal administration problems proposed by the samples are :-

1. Not enough financial and fiscal officials.
2. Not adequate budget
 - The income gathering doesn't reach the target.
 - Officials lack of knowledge and understanding about financial management.

The suggestions to the fiscal administration are :-

1. Giving a training course for the officials and the administrative committee about the financial and fiscal regulations, the customs and taxation.
2. Allocating enough budget.

3. Personnel placement whose knowledge and capability right to the jobs.

Asking for the cooperation with the related offices and make the customs and taxation known to the public continuously and several members help about these in a village.

Research Suggestions

1. For the SAO's development of the fiscal administration efficiency

1.1 The related government offices should have training plans for the SAO's fiscal personnel to agree with the policy of fiscal authority distribution to the SAO's.

1.2 There should be the development and the improvement of account system, the SAO's financial report for the advantage of working, auditing, controlling and making the financial data known to the public. There should be the system of account auditing done by the private sector to make the audit go nationwide.

1.3 There should be a more research and a survey of local fiscal data for the improvement of data base and for the SAO's fiscal planning.

1.4 The Institute for the SAO's Fiscal Administration Development should be set up. The institute is a public organization having financial support by the government once and being under control of people. The institute will give advice, the academic training, and the research and development of the SAO's fiscal works.

2. The SAO's Income Development

2.1 The income classification planning should be done clearly between the government and local organizations, and among local organizations themselves. The improvement of SAO's tax laws should be done according to the income classification mentioned, and in the form of SAO's income tax code.

2.2 The increase in efficiency of local taxation should be done by the personnel training, the tax mapping, the asset registering, the development of SAO's income data system, the public relation for the stimulation of people's awareness in paying taxes and having checks about tazation.

2.3 The criteria for the VAT and special business tax for the SAO's should be improved.

2.4 The criteria in the allocation of funds for the SAO's should also be imporved for their being able to estimate income corectly and having the efficient plans for the expenditure.

2.5 The local taxes gathered by the government should be returned to SAO's more rapidly.

3. The SAO's Expenditure Development

3.1 There should be the appropriate tasks division between the government sections and the state enterprises of the central region, between the local regions and the SAO's tasks, by the examination of SAO's readiness and potentiality and the management efficiency. The revision of these tasks and responsibilities should be done regularly.

3.2 The expenditure budget system, the SAO's plans and projects writing should be improved by the improvement of related laws and regulations for the flexibility, the efficiency and discipline of financial and fiscal works.

3.2.1 For the medium range plan, the SAO's should be able to make the deficit budget by limiting the deficit level at the point that will make them maintain the discipline of financial and fiscal administration.

3.2.2 The promotion for SAO's to study and make short, medium and long range development plans should be made academically and accordingly to the needs and necessity of local regions. The researches on the affected results of important plans and projects should also be made. The central organizations and some local institutions should help giving advice, training and doing research works.

3.2.3 The non – governmental organizations' roles in the investment projects, the SAO's services eg. the employment of private sectors to do works, giving some licences to the private sectors, and the joint investment should be increased.

3.3 SAO's should be supported to develop the audit and assessment system of their budget expenditure for the high efficiency including the internal audit, the performance audit and the private of impacts in economic, social and environmental conditions caused by some important projects by promoting people to participate in all processes above.

3.4 The government should gradually decrease spending money from the expenditure budget to support SAO's particular activities until supporting only activities corresponding to the policy or the government's activities and should increase money in block grant for the SAO's and let the SAO's to make their own decision, to be flexible and to work accordingly to the local needs.

Suggestions from the samples' points of view

The sample 's points of view are

1. Training officials and administrative committee about the financial fiscal regulations, the taxes and customs gathering.
2. The government allocates enough budget.
3. Recruiting new knowledgeable and competent personnel enough for jobs.
4. Asking for the cooperation from the related agents and making public relation about taxes and customs payment continuously and members in a village help checking.

Suggestions for further researches

There should be the following researches.

1. The development of SAO's Fiscal Administration Efficiency.
2. The SAO's Administrative committee training Needs In Fiscal Administration, Or In SAO's Laws and Regulations, etc.

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Questionnaire

Factors Affecting the Efficiency of Fiscal Administration of Subdistrict Administration Organizations : A case study of Phranakorn Si Ayutthaya Province

Part I Personal Data

Instruction : Please check ✓ in in front of each item that suits you.

1. Your role in the SAO

- 1. The administrative committee
- 2. The chief of the SAO.
- 3. Head of the Fiscal Division

2. Sex

- 1. Male
- 2. Female

3. Age

- 1. Younger than 30 years old.
- 2. 30-35 years old.
- 3. 36-40 years old.
- 4. Older than 40 yeas old.

4. Education level

- 1. Primary level
- 2. Matayom Suksa Ton. (M3, Ms.3)
- 3. Matayom Suksa Plai or Pre-university level (M5. Ms.5)
- 4. Associate level or Higher Vocational Level, branch (clarify).....
- 5. Bachelor Level, branch (clarify).....
- 6. Others (Clarify).....

5. Your Experience in fiscal administration

- 1. Lesser than 3 years
- 2. 3-5 years
- 3. 6-10 years
- 4. More than 10 years

6. Your length of time working in the SAO.

- 1. Lesser than 2 years
- 2. 2-4 years
- 3. More than 4 years

7. Have you ever been trained in the fiscal administration?

- 1. Never
- 2. One time
- 3. Two times
- 4. More than 2 times

8. The level of your present SAO.

- 1. First class
- 2. Second class
- 3. Third class
- 4. Fourth class
- 5. Fifth class

Part II Opinions towards factors in fiscal administration

Instruction Please check ✓ in the space that suits to your level of opinion, the marks will be given like this.

Level of least opinion gives 1 marks

Level of little opinion gives 2 marks

Level of moderate opinion gives 3 marks

Level of more opinion gives 4 marks

Level of most opinion gives 5 marks



Factors	Levels of Opinious				
	Most	More	Moderate	Less	Least
Leader's Characteristics					
1. Creative idea in fiscal administration
2. Honesty in working
3. Ability to build up good understanding among the SAO's members without using power.
Management					
4. Having a plan of work
5. Having the SAO's administration structure chart showing names and photos of personnel clearly on board at the office
6. Having written authority and responsibility of every position clearly.
7. Having put the right man to the right job
8. The law enforcement and the strict obedience to the rules of personnel are righteous and just.
9. The follow up and evaluation of work and projects are frequent.
10. There are a heavy check and a control.

Part III Opinions towards the efficiency of fiscal administration

Statements	Levels of Opinions				
	Most	More	Moderate	Less	Least
Revenue Gathering					
11. The custom and tax gathering is corresponding to the rules that are the SAO's authority.
12. There is a plan and the way for the local tax gathering
13. There are the tax map and the asset record for the complete and convenient taxation.
14. There is a local taxation evaluation.
15. The local taxation could reach the target goal.
Planning					
16. There are the survey, the collection of the subdistrict's problematic data and the analysis of data for the plan making
17. The plans and the projects are operated appropriately to the lands and directly to the problems occurring.

Statements	Levels of Opinions				
	Most	More	Moderate	Less	Least
The budget making					
18. The subdistrict development plan has been studied before making the budget
19. Giving the budget workers examine, check, analyze and correct the budget details before submitting to the administrative committee
The account the control and the financial check					
20. The accounts and the records are correct, complete and up-date.
21. Those who are responsible for the projects are given the chance of submitting written reports about the results of work regularly.
22. The work performance reports and the income and expenditure reports are made and submitted to the SAO council regularly.
23. The chairperson of the administrative committee and the assistant chief of SAO's check the money earned and the money spent every day.

Statements	Levels of Opinions				
	Most	More	Moderate	Less	Least
24. The SAO's account auditing committee and the auditor from the of the Board National Audit check and give an advice to the SAO's fical administration every year.
25. The chairperson of the administrative committee and the assistant chief of SAO's check the money earned and the money spent every day.
26. The SAO's account auditing committee and the auditor from the of the Board National Audit check and give an advice to the SAO's fical administration every year.

Part IV Problems and suggestions Instruction : Does your SAO have any fiscal administration problems that you and other members want to solve?

1. Characteristic of the problem
- Suggestions.....
-
-
-

2. Characteristic of the problem

Suggestions.....

.....

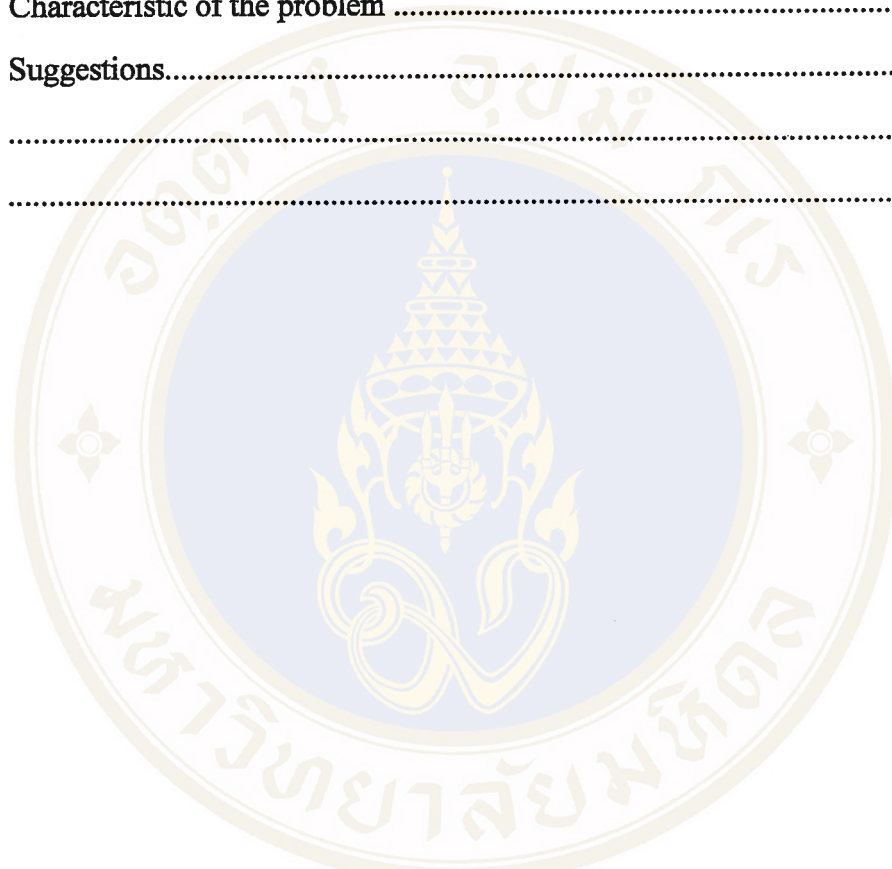
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3. Characteristic of the problem

Suggestions.....

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BIOGRAPHY



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