

สารนิพนธ์

THESIS ABSTRACTS

A STUDY OF THE RELATIONSHIP BETWEEN HEADQUARTERS AND FIELD OFFICES OF THE REVENUE DEPARTMENT

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Under the existing organizational pattern of the Revenue Department, too heavy a burden is placed on the Director General. He has too wide a span of control. Thirteen division heads and nine regional revenue officers. Also, revenue officers in the field are often dependent upon decisions of the Changwad Governor. The changwad revenue officer for example, does not have authority to make decision as to tax refunds or tax delinquent property sales, unless given permission by the changwad governor. Nor does he have authority to seize delinquent tax property. This authority is assigned to the nai ampur. In essence this means that most of tax administration at the field level depends upon decisions of the changwad governor, who is only a generalist in tax administration. Thus, in order to ease the changwad governor's burden, and to furnish him advise, staff services should be provided by the Revenue Department.

A study of personnel administration in field offices, leads to the conclusion that central headquarter has authority to control officials of the field offices from recruitment to retirement. Officials of the field offices from the third grade up are recruited and appointed by headquarter. Field offices can recruit and appoint only at the fourth grade level. Authority to raise field salaries is vested in the Undersecretary of the Ministry of Finance or the Director General of the Revenue Department. Field report to him. A second organizational weakness is the duplication and overlapping of the tax evasion auditing function. The Inspection Division, the Investigation Division, the Task Force Group, and the Central Tax Division share responsibility for this function. In addition, it appears that each unit has the authority to carry out its activities independent of the others.

In the matter of tax collections, the Department is administrative by decentralized. Field Offices have been established throughout the country and have been given some measure of discretionary authority. However they do not have the authority to make their

own rules and regulations, but operate within those established by the Department. In practice, however, the Department has delegated to the changwad governor authority to make salary promotions in grades four and three.

At present, headquarters plays an important role in the training of field Personnel. Programs and training personnel are provided by headquarters. Likewise in matters of discipline field offices have limited authority. Field officials and changwad governors may lower salaries of second and lower grade personnel. Field officials and changwad governors are empowered to retire third and lower grade officials in accord with a resolution of the changwad civil service sub-commission.

No systematic internal financial control has been provided at the amphur revenue officer level. Financial control is largely effected by post audit and annual inspection. However the amphur accountant, who is the head of the amphur revenue office, is responsible both for the accounting and receiving and handling of money. This violates a fundamental principle of sound financial administration and makes effective internal control difficult. At each amphur one person should be responsible for receiving and handling money and another for the accounting function. The former might be called the "amphur revenue officer." He should be assigned to perform all money activities such as receiving money from taxpayers, keeping it in a safe and depositing the money collected, etc.. In large amphur revenue offices it might be well to have an assistant amphur revenue officer. The amphur accountant would thus be charged solely with the accounting function.

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