

**THE RESPONSIBILITY INVOLVING FISCAL MATTERS
OF THE DISTRICT OFFICER**

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In Thailand the district or Amphur is the lowest unit of professional regional government organization. It is headed by a district officer, or Nai Amphur, who is responsible for the day-to-day administrative functions of the district. Final responsibility for district administration rests with the provincial governor.

The primary purpose of this thesis is to describe existing fiscal problems of the district officer and to make recommendations concerning the preparation of district budgetary requests, tax collections, the collection of fees and miscellaneous sales and fines, the deposit of governmental funds, and auditing procedures.

Chapter I describes the historical background of the establishment of the Amphur. The present Amphur had its origin in the Muang and Khwang. These latter two administrative units are now obsolete. The Amphur became significant in Thai administration in the reign of King Rama V, when the Declaration of the Administration of the Regional province of B.E. 2440 (A.D. 1898) was enacted. By virtue of the Act, the name "Amphur" was given to this basic administrative unit throughout the country. At present, new Amphurs are organized under the Provisions of the Local Administrative Act of B.E. 2457 (1914).

Chapter II describes the role of the district officer in fiscal matters. The following fiscal functions are the responsibility of the district officer:

1. Preparation of the various programs requiring governmental funds;
2. Consideration of the budgets of tambons to be referred to the province;
3. Request for appropriations for the district from the provincial budget;
4. Administration of the grant funds from the central government; and
5. Administration and the supervision of district taxation.

Chapter III and Chapter IV describe the role of the district officer in the Sukhapiban budgets. The district officer, assisted by the assistant district officer and district financial officer or Smiantra Amphur (financial officer whose duties are to administer all fiscal matters of the Department of Interior), is charged with budget preparations for the Sukhapiban.

With respect to the collection of income, there are two kinds of government income to be collected — tax and non-tax. The district officer needs to supervise his subordinates with regard to this important function. The district officer should pay more attention to public relations in matters of registration and fee collection and some inspection system should be established.

Chapter V describes the role of the district officer relating to the keeping of money collected. There are two steps in the safe keeping of the funds. First, in the safe in the custody of the police. Second, the funds are transferred to the provincial treasurer. There are risks involved in transferring money from the police station to the provincial treasury. This can be solved if the banking system is decentralized throughout the country.

With regard to auditing, pre-audit and post-audit, officials who have these responsibilities are the district officer and officials of some organizations outside the Amphur directly appointed for this function.

In conclusion, Chapter VI makes the following recommendations :

1. District officers should pay more attention to fiscal instructions in order to gain higher ability in this field.
2. District officers should submit to higher level officers carefully studied suggestions for remedying the shortcomings relating to district fiscal management.

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