

Effective Innovative Revenue Collection Management for Local Administrative Organizations: Lessons from Thailand

Badintorn Buarod ^{a*}, Ratthasirin Wangkanond ^b

^a Ph.D. Candidate in Public Administration Program, Public Policy and Public Management,
Faculty of Social Sciences and Humanities, Mahidol University, Thailand

^b Assistant Professor in Public Administration, Faculty of Political Science, Ramkhamhaeng
University, Thailand

Abstract

The main objective of this research is to study innovative revenue collection management that affects the increase of efficiency in the revenue collection management of local administrative organizations by using the qualitative research method. The information was gathered from the in-depth interview with the group of 25 main interviewees. For the analysis of the information, descriptive analysis was applied in the form of content analysis together with the use of the qualitative information analysis program called Nvivo 10. The results of the study showed that the innovation that enhanced the efficiency of revenue collection management consisted of the development of the revenue collection management system, the development of database and tax mapping provided, the development of the tax payment system and the expansion of the new tax base, and the development of human resources. For the model of the innovation that would encourage the increase of the efficiency within revenue collection management, it consisted of the product innovation, process innovation, positional innovation and paradigm innovation.

Keywords: Innovation / Effectiveness / Decentralization / Revenue Collection Management

Introduction

The development of revenue collection management in many countries around the world has shared the goal of success that is not different from one another, as it requires the decentralization of finance so that the local administrative organizations can rely on themselves. However, only a few countries have succeeded, especially the group of developing countries that mostly encountered problems leading them to the failure of decentralization. The heart of the concepts and theories within the decentralization of financial is to focus on the independence based on the relations between the central government and local administrative organizations in which the local need to play a role in financial resource management. Therefore, the distribution of revenue base between the central government and local administrative organizations, the distribution of duties and the transmission of missions associated with the public service management (Golem, 2010), and the control and maintenance of financial balance between the central government and local administrative organizations are important fundamental principles (Uchimura, 2012). Besides the aforementioned points, the control over getting into debt and financial discipline of the local serves as the factor mentioned diversely, especially the means to control over getting into debt and keeping the financial discipline which vary from being the market mechanism to legislation by the government.

For the distribution of duties between the central government and local administrative organizations, it must be based on "Economics of Scale" in which the public service cost must not be too high and must be the worthiest. Therefore, the distribution of duties as mentioned causes the central government's roles in governmental administration to change by paying attention to the maintenance of economic stability and the

building of strengths for local administrative organizations in terms of social and political aspects along with other kinds of development in general which focus mainly on the resource management (Moges, 2013). While revenue collection management between the central government and local administrative organizations needs to be clearly separated, and the central government would be responsible for collecting taxes which can move across the areas easily by focusing on the taxes from doing business and international services, local administrative organizations should collect taxes from local activities and taxes directly coming from public services such as property tax, fine, and license fee.

Fiscal system of Canada initiated the collection of fees from the use of public services in the city of Ontario for the first time in 1965, making the highest revenue as the third rank after subsidy income and property tax. The important causes that made the local government of Ontario develop the revenue collection management from the use of public services increasingly were due to the cumulative debts of the country that resulted in the decrease of budget on subsidy. This influenced the municipality of Ontario to receive less budget as a result. The municipality put effort on revenue collection management of new sources to be adequate for the provision of public services for people. Mostly, this would be the collection of service fees in using lands for construction along with the issuance of license on the building demolition with the rate of fees at **100 - 4,470** Canadian dollars. Besides, there was the collection of fees from the use of public transportation, and utility service such as expressway fee. For the use of water supply and the use of heat energy from gas, the local government would collect according to the real quantity of usage. If there is high level of usage, the fee will be high. On the other hand, if there is low usage, the fee will be less (Sevic, 2006, p. 29 - 44)

For the United States, 85 percent of the local revenue has come from the tax collection of real property except 8 states including Delaware, Hawaii, Illinois, New Hampshire, New York, North Dakota, Pennsylvania, and South Dakota where the local allow tax exemption for all personal properties. The rest 42 states have tax collection only for personal property that happens from commercial and industrial businesses with the tax exemption for equipment used for production (Bland, 2005). For the group of Latin American countries, Mexico has the same tax collection system as the United States. The government of each state has the authority to control the local and is the one to determine the rate for property tax. Under the mentioned circumstances, it allows the revenue collection management of Mexico to become diverse. In some states, the local can ask for tax from all of the lands and construction, but in some states, there is the exemption of property tax for the construction and buildings of private business sectors. However, when considering local financial situations in general of Mexico, it is found that small local administrative organizations in Mexico are the part that rely on the revenue from property tax the most (Bernard et al, 2007, p. 143 - 160).

Local administrative organizations in South Africa countries have assigned the authority and independence for the municipality only to be able to collect property tax, and the types of properties that need to pay tax as determined by the national government include the lands in business sector, industries, agriculture, the empty lands which are located in the city along with every construction. The distinction of property tax system of the Republic of South Africa is that the local need to pay property tax from their own local lands and construction. Besides, the local government can also choose whether to use the stable tax rate, progressive one, or mixed one according to the types of lands and buildings (Wildman & Jogo, 2012).

Fiscal system of Japan is considered as the system that reflects the adaptation of decentralization concepts into practice successfully, especially for the decentralization of finance which leads to the provision of different resources until causing the equal provision of public services. The reformation of fiscal system throughout passing time focuses on local management (Jain, 2000) by having taxes collected by the local called local tax as the main source of revenue in order to cause fiscal independence and reduce the redundancy between the national and the local revenue collection management (Kimura, 2015). Therefore, the important source of revenue of Japan consists of prefectural inhabitant tax, enterprise tax, and local consumption tax. For the secondary ones, they would be other sources of revenue in the category of fees and donation (Bessho, 2016).

Another important country that influences the studies about decentralization towards Thai fiscal aspect is Indonesia which is generally considered as the country with the big-bang decentralization from the end of dictatorship by President Suharto onwards. The council of low-tier local administrative organizations in

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Indonesia called “Kapupaten” (equivalent to the municipality) and “Kota” (equivalent to city municipality) has the authority to determine the types, tax rate, and fees of its own. However, the tax on lands and buildings is still under the close control of the national government by the Department of Taxation of Ministry of Finance that is responsible for determining the base ad tax rate on lands and buildings along with collecting land tax for the local (Shah & Theresa, 2004).

Owing to the rapidly changed situations of the world in the digital age, the communication has become convenient and boundless, causing the changes in terms of politics, economy, society, and technology along with environment in every country around the world. These changes affect people to necessarily change their ways of life. This also includes Thailand that receives the same impacts as other countries, so Thai government set up the goals in improving the quality of public services for citizens (Luengalongkot, 2021: 1 - 2) such as waste management, electrical system installment, water supply system installment, educational support, and many other provisions of public service in order to enhance the quality of life for people. The outcomes gained from the provision of these public services derive from the decentralization onto local administrative organizations to be self-reliant and have authority in making decisions within the local to cause participation in economic development within the areas. Generally, the concept of decentralization includes 2 main points which are the decentralization according to areas referring to the transmission of power from the central government to local administrative organizations throughout the country and the decentralization according to duties meaning the transmission of power in work performance to local administrative organizations with direct relations to the communities (J.B.P., Cole, Pasquier, 2019), that is, the city municipality. Therefore, the government has the authority and function according to the mission of transmitting power in terms of tax allocation, subsidy, and other types of revenue. In practice, on the other hand, it is found that the municipality has to be burdened with duties in providing public services which require huge amount of budget allocated by the government. This causes the burdens on the country’s fiscal system. Thereby, the government has developed the ideas to improve the revenue collection management system of the municipality to be more effective. This has become the goals of two research questions including what the important innovation that affects the increase of efficiency within the revenue collection management is and what special features that the innovation should offer in order to increase the efficiency of the revenue collection management to be more effective. From this, the important things discovered would follow the objectives about the model of innovation that affects the increase of efficiency within the revenue collection management. The results gained from the study would be contributed to the benefits in developing fiscal system of the municipality in a long run.

Literature Review

Making income is the means that enables the government to have more revenue with the goals to make it correspond to budget and regular expenses (Enahoro, 2012). According to the study of Seera (Seera,2005), the three sources of revenue that allow the government to have more money to allocate the budget expenditure would come from the sources of revenue such as tax source, non-tax source, and capital receipts.

For the tax source, it is the source of revenue that comes from the tax collection by the government throughout the country (Okafor, 2012), whereas the source of revenue that is non-tax will be the budget received from the foreign government’s aids (Pantamee & Mansor, 2016). On the other hand, capital receipts refer to the revenue caused by the government investment in both domestic and foreign market. Of all the three sources of revenue, taxation is the most important because the determination of government expense level will be more or less, depending on the revenue from tax collection which relies on capacity and effectiveness in tax management to produce enough income (Bird, 2005).

Tax collection is one of the methods to make revenue for the government directly (Bird, 2015). One of the important factors that enables the government to have enough revenue in tax collection is the capacity and effectiveness in tax management which is the most crucial tool to help the government be able to increase revenue to full potential (Bird, 2007).

However, tax collection is more advantageous than the revenue collection from other sources, but in reality, it is found that the revenue collection coming from taxes derives from effective tax collection system management. Based on the study of Barnard, Ross and Harrison, the theories of effective revenue collection

management were proposed with the points covering the matter of some revenue collections that appear to be the same and should be gathered together within the same system. This will help save and reduce the redundancy of duties. Combining the working system will encourage individuals to develop skills and specialized competence to become more skillful in managing the revenue collection better, and the combination of the revenue collection management altogether will help information gathering become clearer. The combination of the revenue collection management will lead to convenience and rapidity, encouraging people to pay taxes according to the due date and time as identified (Barnard, Standford & Harrison, 2004).

Besides, the ideas of Bessant and Tidd offered the increase of efficiency within the tax collection management by differentiation based on the characteristics of innovation usage consisting of product innovation which is the development of new products to have quality and efficiency in order to be able to be used and offer benefits to the service users, process innovation referring to the adaptation of methods or new processes that influence the work performance system which requires technical knowledge and modern technology to be applied in enhancing the efficiency of work performance, position innovation which is the structural change of the products through creating perception and understanding for people who come to get services, and paradigm innovation which refers to the change of traditional paradigm and the image creation of new paradigm to make people understand and accept more (Tidd, Bessant & Pavitt, 2013). Moreover, Shapiro (Shapiro, 2001) and Stamm (Stamm, 2008) proposed the development towards the innovation covering the matter of strategies and attitudes, leadership style, employees’ skill development, and technologies (Hilton, 2008).

Research Methodology

Case Design

The selection of areas for studies will use the method of qualitative research (Yin, 2015) by selecting municipality with the increase of efficiency of revenue collection management consecutively in the period of 5 years including Chiang Rai City Municipality, Nakhon Ratchasima City Municipality, Nonthaburi City Municipality, and Hat Yai City Municipality as shown in Table 1

Table 1 shows the revenue collection management between 2015 and 2019

No.	(Municipality)	2015	2016	2017	2018	2019
1.	Chiang Rai	3.79	4.01	4.29	4.62	4.89
2.	Nakhon Ratchasima	6.88	7.12	7.39	7.45	7.69
3.	Nonthaburi	11.26	12.63	13.50	13.68	13.82
4.	Hat Yai	10.19	11.11	11.80	12.03	12.21

Unit: million dollars

Source: analyze and summarize from the financial and local fiscal information paper, Local Fiscal Office Department of Local Administration in the year 2015 – 2019

From Table 1, the revenue collection of municipalities in 4 areas is shown with the efficiency in revenue collection management growing consecutively in 5 years. In addition to the mentioned number of revenue, the selection of areas for research studies has 3 additional reasons including (1) municipality is Lower – Tier Local Government that has intimacy with the people’s way of living the most because of the authority and responsibilities in providing public services (Pattamasiriwat, 2008) such as waste management, the maintenance of water supply system, security, the maintenance of infrastructure, and sanitation (Roger & Rhodes-Conway, 2014, p.136) (2) Dynamic of the municipality in the context which is a large urban community is associated with economic and social aspects and public expenditure, so this requires the search for means to collect more revenue (3) the capacity in data collection (Data Availability). The outcomes from the fiscal authority decentralization of the government to the municipalities lead to the complete data recording of income and

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expenses for budget management which is credible and beneficial for the research according to the objectives and determined research questions.

Data Collection and Analysis

The group selection of key informants used the purposive sampling method by doing the in-depth interview with 3 groups of key informants including a group of employees under the municipality in 4 areas that has 16 people in total, a group of employees under the Department of Local Administration that has 4 people, and scholars who were experts in revenue collection management with 5 people in total, altogether making the total number of 25 people. The interview was conducted, taking around 30 - 40 minutes by the voice recording method, and the interpretation from in-depth interview would give importance to the qualitative research to test validity value and reliability value (Carter et al, 2014) by applying the method of data triangulation. For the analysis of qualitative data, descriptive analysis method would be applied in the form of content analysis to consider the relations of causes and results to correspond to the objectives. The analysis would be conducted by distinguishing the answers gathered from the interview whether they had corresponding or different features with the concepts or theories. For the content analysis, it would be done together with the use of qualitative data analysis program called “Nvivo 10” to be brought for analyzing the relations of answers gathered from the interview with the group of key informants in order to cause reliability and validity of data scrutinization in the form of data triangulation, and the internal consistency was verified (Yeasmin & Rahman, 2012). From this, the results of the analysis from this study would have reliability, corresponding to the determined objectives.

Result

The Development of the Revenue Collection Management System

During the first period, the revenue collection management used the method known as “Manual Management System” causing delay and limitation in work performance until the progress of computer technology and the internet system that served as the important force for the municipality to bring the mentioned modernity to develop the accounting system recording the income and expense called Electronic Local Administrative Accounting System (e - LAAS) and the data recording system on tax payment known as LTAX 3000. Both systems were developed in order to evaluate the revenue collection management to be complete, accurate, and precise. From this, the system improvement is considered as a product innovation that supports the capacity of the revenue collection management by the municipality to be more efficient. The results from bringing in this innovation for usage lead to 4 dominant benefits 1) the revenue collection management is convenient and rapid 2) every step of the revenue collection management is clear 3) Encouraging the employees to see the importance of the revenue collection management 4) being an important base in creating other kinds of innovations.

The Development of the Database System and the Tax Mapping

The finding showed the development of LTAX 3000 system to be used in work performance influenced the municipality to have the development of database system and tax mapping called LTAX GIS (Geographic Information System Program). Both systems would work together for the benefits in collecting house and land taxes along with local maintenance tax. All of the information would be recorded into database system of the municipality, and people could connect the search for information through computers, laptops, or applications on their mobile phones to know the total amount of money for tax payment. Besides, the municipality brought in “One Stop Service System” so that people could proceed every type of tax payment in only one step. This means the development of one stop service system will help reduce steps in work performance and cause efficiency that leads to complete revenue collection (Barnard, Standford & Harrison, 2004). However, the development of LTAX GIS system and One Stop Service is a process innovation that is created by using new technologies with safety to mix with revenue collection management efficiently. These components would make the work performance in each step accomplished according to the set goals (Hilton, 2008).

The Development of the Tax Payment System and the Expansion of the New Tax Base

The results of the study showed that using “One Stop Service System” contained limitation in terms of tax payment service. Due to the fact that some groups of people that have profession in the province or other areas cannot travel to get the service from the municipality directly, the development of tax payment service system through e-banking is therefore initiated by proceeding tax payment through the deduction from bank accounts or through applications on smartphones. This aims at providing people with convenience in tax payment. The development of tax payment service serves as the position innovation. Besides, the information from the study clearly showed that the success from the development of tax map system and property registration by using the program LTAX GIS has caused paradigm innovation, helping the municipality be able to improve the tax data to stay up-to-date at all time. Some lists of data are brought to connect with online business people. This leads to the initiation of collecting taxes from online businesses (e-commerce) as the new revenue source that is the important factor in supporting the municipality to have complete and more efficient revenue collection (Mbezdi & Gondo, 2010). Therefore, the development tax payment system and the expansion of new tax base is the introduction of modern technological system into revenue collection management. This means that the municipality has initiated position innovation and paradigm innovation in creating images of changing the service system for citizens (Tidd, Bessant & Pavitt, 2013).

Human Resource Development

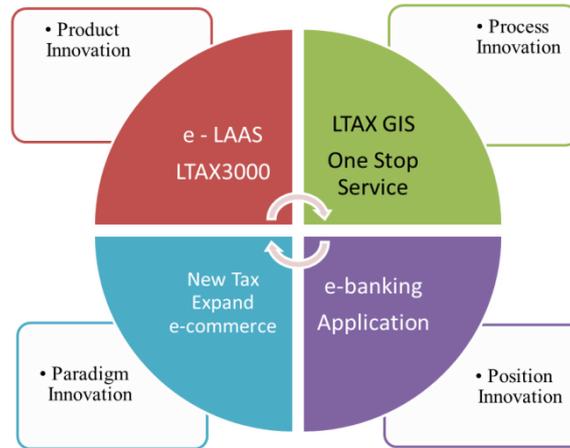
The study’s results showed using the program e-LAAS, LTAX 3000 and LTAX GIS required employees with specialized knowledge and competence to do the job. Therefore, it is necessary for them to be trained in order to increase skills and knowledge to work in the areas of responsibilities and to adapt the knowledge to be immediately applied (Cumming & Worley, 2005). Moreover, the municipal board of executives encouraged employees to participate in determining the operational guidelines such as the working methods, the design of work schedule, the work system improvement. The results gained from the support of human resource development through training of specialized skills would encourage the employees to have creativity and be able to manage the works under their responsibilities (Bohlander & Snell, 2004). The study revealed additional points that the factors promoting the success of skill development and the expertise of employees in increasing the efficiency of the revenue collection management consisting of **1)** opening the opportunity for employees to participate in determining the operational guidelines independently, resulting in motivation to develop themselves regularly **2)** opening the opportunity for employees who are responsible for collecting the revenue to gain access to the people’s information in every level, leading the employees to be able to manage necessary information analysis system and choose to be applied in the work performance **3)** opening the opportunity for employees to participate in the work performance and decentralizing authority in making decision along with responsibilities serve as the encouragement to cause creativity in inventing new things that lead to the building of more efficient revenue collection management innovation.

Discussion

The development of revenue collection management system results from the dynamic cycle of innovative process which is the key factor leading to the increase of capacity in revenue collection management.

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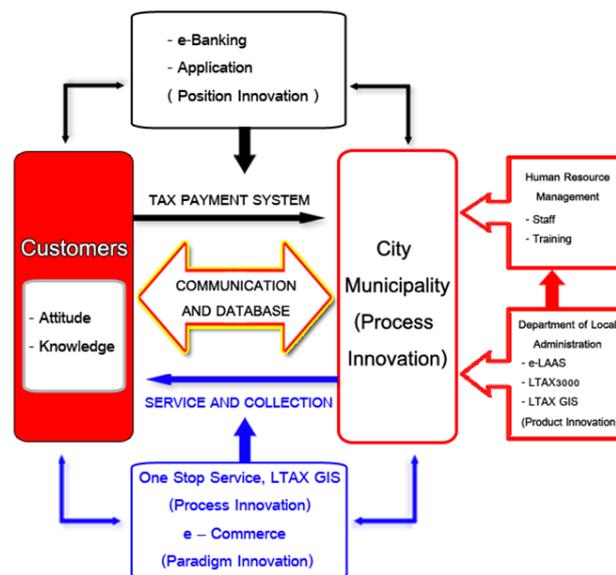
Diagram 1 The Dynamics Mapping Innovation Space Diagram



The beginning of product innovation emergence came from the invention of the programs e-LAAS and LTAX 3000 by having the main goals to develop the revenue collection management process within the municipality. The results from bringing the mentioned programs into use have become the important motivation that leads to process innovation by developing the system for one stop service of tax payment and information map (LTAX GIS). People can proceed house and land tax payment completely in one step. Paying attention to the development of the revenue collection management system consecutively has been the major motivation for causing position innovation through building the collaboration with the financial institutes in developing the tax payment system via e-banking and applications. In addition, there is the expansion of the revenue collection base covering the taxes on e-commerce. This serves as the turning point of paradigm innovation that would continuously influence the development of the revenue collection management system to stay up-to-date all the time.

Nevertheless, the results of the study that were important discovery were brought into synthesis in order to present the model of efficient revenue collection management as shown in diagram 2.

Diagram 2 The Model of Efficient Revenue Collection Management



Source: synthesized by the researcher

Creating innovations started from Department of Local Government promotion inventing the programs e-LAAS, LTAX 3000 and LTAX GIS, causing the changes of the revenue collection management system with the mixed adaptation of technologies. Therefore, this requires the attention to human resource management through training in order to increase skills and expertise in managing the revenue collection. The important duty of the city municipality is to develop the database system of people's property registration to stay updated and current together with bringing that information into the program records e-LAAS, LTAX3000 and LTAX GIS for the communication with people to check for accuracy and completeness of the data. In case of finding mistakes, they can be fixed immediately for the benefits in improving the database to be modern constantly, encouraging the revenue collection management to be convenient and smooth (MBEDZI & Gondo, 2010). Another key duty of the municipality is to create the process and position innovation through the development of one stop service system to provide people with convenience for tax payment completely within one step. Besides, the LTAX GIS system should be brought to connect with the tax collection database of e-commerce based on the development of the internet system to be rapid and compatible with high amount of data, which would be contributed to the revenue collection's stability (Hilton, 2008, p.21 - 25). For the next important point, the municipality should give importance to the creation of the paradigm innovation by focusing on people who cannot travel to pay taxes to the municipality directly. This leads to the initiation of applications for payment connected with the transaction done through e-banking. This is the process that encourages people to gain access and make a decision for tax payment easier. Therefore, the model of efficient revenue collection management is the model with the application of mixed modern technologies in order to increase the municipality's revenue collection capacity. This corresponds to the results of the research by Otieno showing clearly that the investment of information, communication, and technology or ICT is significant for the revenue collection management of local administrative organizations because the use of ICT to be adapted would cause benefits in combining the revenue collection management system to be more efficient (Otieno et al, 2014). In the research of Hilton, it corresponds to Otieno's in terms of agreement with the technologies brought in support the revenue collection management, but for their different points, Hilton showed attitudes and additional opinions stating that there should be the integration of tax information together with the use of highly advanced technologies for maintaining security and improving database to be current. This would support the executives to be able to make policy-related decisions, sending to work performance in each step successfully. Moreover, the increase of capacity in the municipality's revenue collection. This corresponds to the study of USAID clearly indicating that the revenue of local administrative organizations can be improved and developed to be sustainable through good communication strategies along with the correct revenue collection system, opening the opportunity for people to gain access to tax payment more (USAID, 2006). Besides, the model of efficient revenue collection management corresponds to the study of Denhere. The increase of efficiency in revenue collection management must have the improvement of service system to allow people to be able to pay taxes conveniently and rapidly, causing benefits in terms of the cost reduction of revenue collection in the long run (Denhere et al, 2011). However, the results of the study by Otieno, Hilton, USAID and Denhere showed clearly that they corresponded to the model of efficient revenue collection management by focusing on the application of information technologies in order to reach people, be able to reduce cost, increase the revenue collection of the municipality along with integrating the tax database development to be modern, precise, and safe. Therefore, whether the usage operation would be successful or not depends on the application of the model of efficient revenue collection management along with the development and improvement in the whole system of revenue collection to be complete and practical. The neglect of any important components mentioned would lead to negative impacts towards the efficiency of the municipality's revenue collection in the future.

Conclusion

For the development of local fiscal system to be efficient, the government must decentralization to the local administrative organizations to be able to rely on themselves and make decisions in public activities based on local autonomy. This decentralization would be the motivation for the municipality to pay attention to the development of the revenue collection management system. There should be the development of tax database to be modern and current regularly. These databases would be the important root of complete revenue collection and build fiscal stability for the municipality in the long run. For another significant role, the municipality must build knowledge for people to understand the rights and duties of citizens that are responsible for paying taxes

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which serves as the fundamental rights that should be done. This would be beneficial for the municipality to have more revenue collection in the future. For the model of efficient revenue collection management, bringing it into successful practice requires 3 things from the collaboration between the government and the municipality including *1*) the structural reformation, the combination of revenue collection steps, the development of human resource to have the capacity to use the programs e-LAAS, LTAX3000 and LTAX GIS proficiently and effectively *2*)making the tax database modern and current by connecting all data to cause fast exchange and access *3*)setting up independent organizations or new units by letting the Department of Local Government promotion pursue the budget allocation to support researches and develop the revenue collection management system. The aforementioned collaboration, if completely proceeded, would affect the model of the revenue collection management to be successful, causing benefits for the municipality in the long run.

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